

# 2021 ADOPTED BUDGET

10/21/2020  
Prepared by: Michelle Kast and Kathy Schlieve

---

**TABLE OF CONTENTS**

BUDGET MESSAGE ..... 2

BUDGET AT A GLANCE ..... 5

BUDGET OVERVIEW ..... 6

    GENERAL FUND REVENUES:..... 6

    GENERAL FUND EXPENSES:..... 6

    CAPITAL PLAN: ..... 8

    OVERALL BUDGETARY IMPACT:..... 10

    TAX HISTORY AND COMPARISONS: ..... 11

    LEVY LIMITS:..... 11

    LOOKING AHEAD:..... 12

2021 BUDGET PROPOSAL:..... 13

---

## **BUDGET MESSAGE**

To the citizens of Waupun,

The 2021 City of Waupun budget as outlined in this document is balanced, operates within expenditure restraints, and supports our priorities as defined in city's current strategic plan, while meeting citizen needs and positioning our community for a sound financial future. Our annual audit confirms the soundness of our internal controls and protects our strong A1 bond rating. The proposed budget includes a reduction in overall revenues as a result of the COVID-19 pandemic and a modest increase in overall expenditures. The budget as outlined provides for all operational and capital departmental requirements to ensure continuity of service for City of Waupun residents.

### **The following list highlights the key elements of the proposed 2021 budget:**

- COVID-19 safety and sanitation practices are included in this budget for the duration of 2021.
- The City will maintain services in 2021, with no planned eliminations or reductions.
- General fund revenues decline 2% (\$72,314), excluding the tax levy, predominantly due to COVID-19 and anticipated reductions in pool, interest income, and room tax revenues.
- Compensation adjustments for wages and benefits, with the exception of police overtime, is levy neutral for 2021 due to staffing allocations to non-levied funds.
- Our proposed general fund operating budget, excluding wages and benefits, is projected to increase 2.3% (\$134,591) over prior year.
- The 2021 budget levies \$768,233 for repayment of long-term debt, a 1% increase over prior year.
- The 2021 budget funds recurring capital equipment and improvement projects with a combination of operating revenues, grant funds, fund balance, and debt service.
- The proposed budget applies \$230,000 of General Fund fund balance and results in a total property tax levy increases of 3.4%, or \$108,593 over prior year.

### **Notable highlights of property values:**

- Equalized value increased 7.0% over previous year, resulting in a 3.5% drop in equalized value tax rates.
- Net new construction increased 1.43% (~\$6.8M) over prior year.
- The City's Tax Incremental District (TID) portfolio grew 6.2% in valuation over prior year, adding \$4.9M in valuation in the last year.

---

### Other noteworthy items:

- The City's tax levy support for the shared-ride taxi program is reduced to \$0 due to available funding through the Federal CARES act in response to COVID-19.
- Cost containment projects continue across the city to integrate technology solutions to enhance service delivery and to examine cost containment opportunities through shared resources with intergovernmental partners.
- Public services through the library, senior center and recreation program areas are maintained at similar levels to 2020 (however, it is anticipated that COVID-19 will continue to disrupt services, requiring operational plans to be continually adapted in 2021.)

### Major Initiatives in 2021:

The following initiatives are included in the 2021 budget and are necessary to address changing conditions in the city:

1. **Commit to Strengthen Cybersecurity:** Information technology poses a significant risk for local governments with spikes in the number of phishing and ransomware attacks occurring on local governments. Over the past year, the city has evaluated systems and processes and has identified the need to strengthen our approach to cybersecurity and the 2021 general government budget includes funds to mitigate risk in this area.
  2. **Commit to Enhance and Fund Public Safety:** Given the current climate surrounding police funding, the City of Waupun, like most municipalities, continues to find it difficult to attract and retain qualified police personnel. This challenge is compounded by COVID-19. As such, the city will increase focus on safety through the addition of body cameras and technology enhancements for all patrol personnel. Secondly, the police over-time budget is increased to ensure adequate staffing to meet the needs of our community. Thirdly, as COVID-19 and other disasters continue to challenge operations, emergency management capabilities must adapt. With support of a grant through Dodge County, city staff will participate in a national training program through the Emergency Management Institute in Emmitsburg, MD to enhance our response plans and capabilities (note that this final item is budget neutral beyond commitment of staff resources.)
  3. **Help Our Businesses Adapt to Changing Conditions and Diversify our Economic Base:** There's little doubt that COVID-19 has changed the world we live in and as such our businesses must adapt to compete, and staff must maintain focus on work to diversify
-

---

and expand our economic base. As such, a complete review of our economic development plan will be completed in 2021, our available industrial land will be certified ready to build, and the city will actively work to engage in regional initiatives to expand broadband presence across the county.







4. **Focus Efforts on Enhancing Quality of Place:** In an effort to attract and retain a competitive workforce to the community, while ensuring that we have an age-friendly community, the city must focus on diversity, equity, and inclusion while strengthening quality of place. As such, the 2021 work plan and budget focuses efforts on advancing work on facility plans to address ADA compliance and space issues at the Senior Center; revitalizing the summer youth program in collaboration with community partners; defining what diversity, equity and inclusion looks like for our community; and, seeking alternative funding streams to enhance community assets.
5. **Develop a Long-Range Financial Plan to Ensure Sustainability of the City:** The 2020 budget shifted the city's strategy to one that incorporates long-term debt to complete capital projects. In 2021, the city will work with their financial management consultants to examine all viable revenue sources in an effort to minimize debt and ensure our ability to meet all long-term obligations as we work to maintain capital infrastructure needs in the community.
6. **Pursue Continuous Improvement Opportunities to Enhance Service Delivery:** Work to achieve efficiencies through better utilization of resources, cost containment, and/or enhancement of processes to strengthen service delivery for city residents.
7. **Develop an Affordable Housing Strategy:** In 2019, the city completed a housing analysis that pinpointed the need to add a variety of affordable housing types to the community. As such, staff will continue work to revitalize existing housing stock and attract quality/affordable housing development to the city, consistent with report findings.

Overall, I remain very optimistic about the positive things happening within the City of Waupun and am confident about our ability to deliver services with excellence in 2021.

Sincerely,

Mayor Julie Nickel

BUDGET AT A GLANCE

2021 Budget by the Numbers		
<b>Budget Priorities:</b> <ol style="list-style-type: none"> <li>1. Quality of Place</li> <li>2. Well-Maintained Infrastructure</li> <li>3. Safe, Healthy and Sustainable Community</li> <li>4. Economic Vitality</li> <li>5. High Performance Government</li> </ol>		<b>2021 Budget:</b> \$13,593,466  <b>General Fund:</b> \$6,044,673 <i>(Portion funding operations)</i>
		
<b>Proposed Levy:</b> \$3,301,531 <i>3.4% increase over prior year</i>  <b>Levy Limit:</b> \$3,345,528 <i>\$43,997 (Below Limit)</i>	<b>Equalized Value:</b> Increase 7.0% over prior year  <b>New Construction:</b> Increase 1.43% (\$6.8M) over prior year	<b>Proposed Tax Rate:</b> <i>(per \$1,000 property value)</i>  <b>Fond du Lac County:</b> \$7.887 <i>(2.5% increase from prior year)</i> <b>Dodge County:</b> \$7.851 <i>(3.3% increase from prior year)</i>
<b>Capital Projects:</b> \$1,163,122 <ul style="list-style-type: none"> <li>• Phase 2 Madison Street (Lincoln-Libby)</li> <li>• Rock and Newton (East Loop) reconstruction</li> <li>• Madison Street bridge repairs</li> <li>• Senior Center Design</li> </ul>	<b>2021 Debt Payments:</b> \$1,471,954  <b>2021 Debt Levy:</b> \$768,233 <i>1% increase over prior year</i>	<b>Economic Growth:</b> Active TIDs: 6  <b>TID Valuation:</b> Increased \$4.9M <i>6.2% increase over prior year</i>

---

## **BUDGET OVERVIEW**

The 2021 budget projects revenues of \$13,260,896 and expenditures of 13,593,466. Of this total, \$6,044,673 is allocated to the general fund to support general government operations. The proposed budget calls for a property tax levy of \$3,301,531, a 3.4% increase over prior year. The following narrative provides an overview of the 2021 work plan and budget.

### **GENERAL FUND REVENUES:**

Particularly noteworthy is the impact COVID-19 continues to have on operating revenues. In 2021 general fund revenues are projected to decrease 2% (\$72,314) as a result of anticipated reductions in pool operating revenues, and losses in interest income, room tax revenues, as well as several other minor adjustments realized as a result of drops to Utility PILOT payments and exemptions of personal property aides.

### **GENERAL FUND EXPENSES:**

The proposed general operating budget is projected to increase \$134,591 or 2.3% over prior year due to increases in general government spending, police overtime, costs associated with ongoing COVID-19 expenses, unfunded DNR mandates, and ADA improvements. Of the total allocation, the largest increase is \$90,167 coming from changes in general government spending. This increase is driven by spending associated increases in worker's compensation premiums and a need to boost resources to address cybersecurity, as well as other non-routine spends to secure HR, ambulance, legal and financial consultants for work described in this document.

### ***STAFFING, WAGES and BENEFITS:***

Changes in total compensation, including wages and benefits with the exception of police overtime, are budget neutral for 2021 due to allocation of staff time to non-levied funds, including tax increment districts and grants. Allocation to those funds helps to offset a 1.5% cost of living increase in January and a merit-based step increase in July for an overall 2.1% increase among non-represented staff. For represented staff, the city enters year two of a 3-year contract with the police union that increases staff contribution for health insurance in exchange for a 2.5% overall increase in wages, also achieved in two steps.

The 2021 budget includes a 4.5% increase in health insurance premiums. For reference, in 2020, the city moved from providing health insurance through the Employee Trust Fund (ETF) to a fully-funded, high-deductible health insurance plan, with an HSA. As part of that change, staff negotiated an estimated sustained savings of 10.7% in 2021. The city's plan is actually

---

performing better than planned, with 2021 rates coming in under the negotiated rate cap. Additionally, ETF rates for 2021 increase 10%, widening our projected sustained savings to 19.2%, after funding an HSA. Non-represented staff currently pay 12% of health insurance premiums; represented staff will pay 11% of premiums in 2021 and move to a 12% contribution in 2022.

Overall staffing levels remain consistent with the exception of two areas.

- 1.) Administration eliminates a part-time intern position in 2021; and
- 2.) Police forgo hiring a Community Service Officer (CSO) for 2021.

Additionally, due to the retirement of one part-time administrative position in 2020, the police department combined two part-time administrative roles during 2020, converting to one full-time equivalent position. This change is reflected in 2021 staffing level allocations. The following table shows staffing levels by department from 2020 to 2021.

Department	2020		2021		Increase / (Decrease)	
	Full Time	Part Time / Seasonal	Full Time	Part Time / Seasonal	Full Time	Part Time / Seasonal
City Clerk	2	1	2	0	0	-1
Finance	0	2	0	2	0	0
DPW	13	7	13	7	0	0
Administration/ED	2	0	2	0	0	0
Senior Center/Parks	1	5	1	5	0	0
Police	18	3	19	0	1	-3
Fire	2	30	2	30	0	0
Library	5	12	5	12	0	0
<b>TOTAL</b>	<b>43</b>	<b>60</b>	<b>44</b>	<b>56</b>	<b>1</b>	<b>-4</b>

Changes to police overtime must be called out in this budget. Given the current climate surrounding police funding, the City of Waupun, like most municipalities, continues to find it difficult to attract and retain qualified police personnel. This challenge is compounded by COVID-19. As such, the police over-time budget is increased to ensure adequate staffing to meet the needs of our community.

#### ***NON-WAGE EXPENSES:***

The following table highlights changes in general fund non-wage expenditures by department totaling \$88,034 of spending increase. Notable are several major changes in the general government area that include increases to worker's compensation premiums, the addition of IT



services to address cybersecurity threats, and increased consultant fees related to legal, HR, emergency preparedness, and financial planning needs.

	2020	2021		PERCENTAGE	
DEPARTMENT	BUDGET	BUDGET	BUDGET CHANGE	CHANGE	KEY FACTORS IN BUDGET CHANGE
General Government	\$512,729	\$602,895	↑ \$90,167	18%	Workers Comp, IT, HR/Legal Fees, Financial Consulting (Debt, Capital, Revenue Options), Ambulance Consulting
Recreation	163,105	152,310	↓ (10,796)	-7%	Senior Center Trips thru Travel Agent, Concession Reductions
Assessor	32,113	32,113	→ -	0%	
Police	160,499	164,478	↑ 3,979	2%	IT Costs, Maintenance/Repairs
Fire	66,305	62,696	↓ (3,609)	-5%	Travel/Conference Reductions, Admin and Suppression Reductions
Public Works	\$757,868	\$774,079	↑ 16,211	2%	COVID Cleaning, ADA Upgrades, Building Maintenance Costs Rising, Ash Removal
Economic Development	29,908	21,990	↓ (7,918)	-26%	Cut Connect Communities, Cut Housing Affordability Study, Travel/Conference Reductions
<b>TOTAL</b>	<b>\$1,722,526</b>	<b>\$1,810,560</b>	<b>↑ \$88,034</b>	<b>5%</b>	

Other factors driving increased expenditures include COVID-19 related expenses for added safety and sanitation practices. Additionally, the 2021 budget includes costs related to a new unfunded mandate imposed by the DNR for ash removal resulting from tree and debris cleanup. Economic development spending decreases in this budget, however, the proposed budget plan utilizes tax increment financing to support further economic development in key areas of the city.

City staff continue to work on a number of cost saving projects that are helping to reduce cost in the 2021 budget. This includes expansion of a lighting efficiency project to reduce utility costs, integration of software solutions to minimize administrative burden, and ongoing work to consolidate services with other governmental partners. A significant project that will come to completion in 2021 is work to examine consolidation of fire services with surrounding townships.

#### **DEBT SERVICE:**

Debt service payments for 2021 total \$1,471,954 and are supported by a \$768,233 tax levy, an increase of \$7,250, or 1%. The city took steps in 2020 to refinance debt, resulting in significant interest savings in 2021.

#### **CAPITAL PLAN:**

---

The city annually updates a five-year capital improvement and equipment replacement plan to finance all infrastructure and capital equipment needs. The 2021 budget funds recurring capital equipment and improvement projects with a combination of levy, grant funds, fund balance and debt issuance as outlined below.

### **CAPITAL IMPROVEMENTS:**

The 2021 Capital Improvement Plan budget is \$1,163,122, including a levy of \$420,000, grant funding and debt issuance of \$361,805. Additionally, a fund balance of \$294,199 is applied to finance the plan.

#### **2021 Planned Capital Improvements:**

- City Hall \$33,000 to replace an air conditioner that failed in 2020.
- Public Works \$1,110,122
  - Street Design & Engineering
  - Lease Payments on Lighting Upgrades
  - Madison Street Bridge Repair
  - Mill and Overlay
  - S. Madison Street Reconstruction Phase 2 (WI-DOT Grant city's 20% portion)
  - Rock/Newton Reconstruction Phase 1 (East Loop)
- Senior Center \$20,000 Design Engineering

### **EQUIPMENT REPLACEMENT:**

The 2021 Capital Equipment Replacement Plan budget is \$211,395, including a levy of \$169,350. The balance of the plan will be financed through equipment trade-in and use of fund balance.

#### **2021 Planned Capital Equipment Purchases:**

- City Hall \$10,000
    - Computer Updates, Payroll Software Upgrades
  - Police \$111,045
    - Vehicles and related equipment \$42,850
    - Other Equipment \$79,145, including AED, Radar System, Computer Updates, Vests, Tasers, Mobile Data Computers, Squad Cameras, Portable Radios, CompStat Software, Body Cameras
  - Fire \$25,500.
    - Portable Radios, Air Compressor, Fire Hose
  - Public Works \$62,350 for Tractor and Mower, Trailer for Mower
-

- o Aquatic Center \$2,500 for pool furnishing and safety equipment

### OVERALL BUDGETARY IMPACT:

The proposed General fund budget calls for an increase of \$134,591 or 2.3% with a majority of the increase directed to general fund expenditures as previously outlined. The 2020 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by the percentage increase in equalized value from net new construction, plus any increase in general debt service principal and interest payments.

	Budget Year				Change Increase (Decrease)	Percentage Change Increase (Decrease)
	12/31/2018 2018	12/31/2019 2019	12/31/2020 2020	12/31/2021 2021		
General Fund	\$ 1,662,647	\$ 1,157,652	\$ 1,220,251	\$ 1,427,156	\$ 206,905	17.0%
Debt Service Fund	\$ 637,216	\$ 625,983	\$ 760,983	\$ 768,233	\$ 7,250	1.0%
Library Fund	\$ -	\$ 541,000	\$ 519,150	\$ 516,792	\$ (2,358)	-0.5%
Capital Improvements	\$ 476,500	\$ 536,799	\$ 441,554	\$ 420,000	\$ (21,554)	-4.9%
Equipment Replacement	\$ 200,000	\$ 205,000	\$ 225,000	\$ 169,350	\$ (55,650)	-24.7%
Taxi Fund	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ (26,000)	-100.0%
<b>TOTAL</b>	<b>\$ 3,002,363</b>	<b>\$ 3,092,434</b>	<b>\$ 3,192,938</b>	<b>\$ 3,301,531</b>	<b>\$ 108,593</b>	<b>3.4%</b>
Percentage Change		3.0%	3.2%	3.4%		

### ESTIMATED IMPACT TO PROPERTY OWNERS:

#### DODGE COUNTY

City of Waupun - Dodge County Residents	Tax Year 2020	Tax Year 2019	Change	% Change
Average Home Value	\$ 114,616			
Mill Rate	\$ 7.851	\$ 7.598	\$ 0.25	3.33%
City of Waupun Taxes	\$ 900	\$ 871	\$ 29	3.33%

- Mill rate of \$7.851 per \$1,000 of assessed value, a 3.33% increase over prior year.
- Average home valued at \$114,616 will see an increase of \$29.

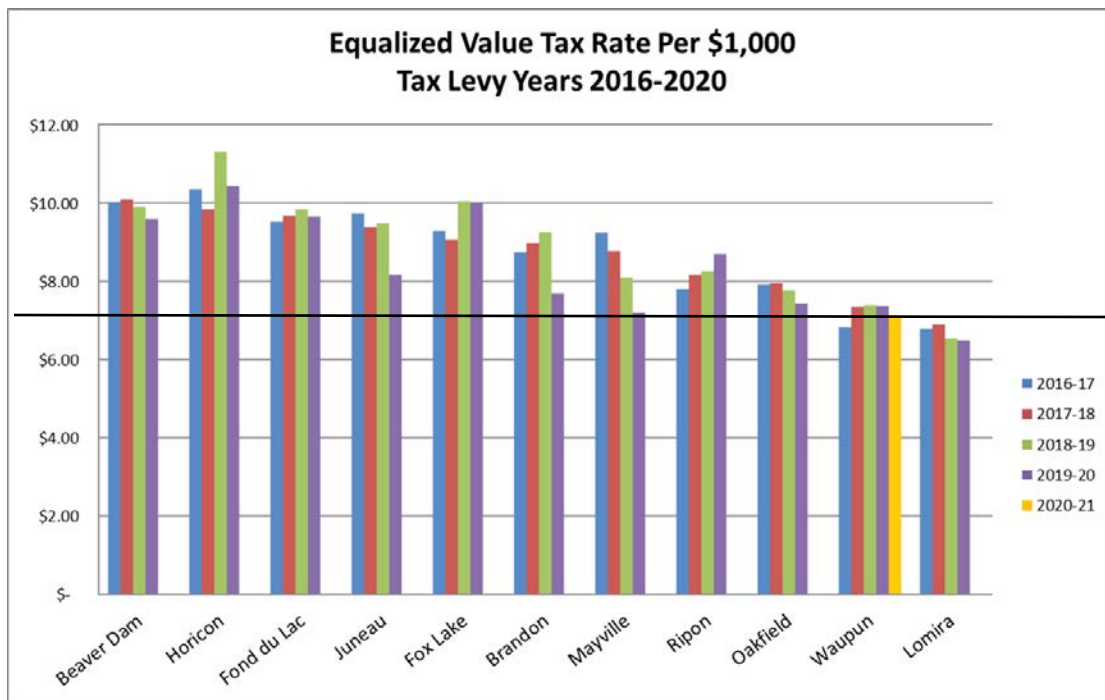
#### FOND DU LAC COUNTY

City of Waupun - Fond du Lac County Residents	Tax Year 2020	Tax Year 2019	Change	% Change
Average Home Value	\$ 142,581			
Mill Rate	\$ 7.887	\$ 7.698	\$ 0.19	2.46%
City of Waupun Taxes	\$ 1,125	\$ 1,098	\$ 27	2.46%

- Mill rate of \$7.887 per \$1,000 of assessed value, a 2.46% increase over prior year.
- Average home valued at \$142,581 will see an increase of \$27.

**TAX HISTORY AND COMPARISONS:**

The bar graph that follows shows a comparison of local tax for cities and villages in Dodge and Fond du Lac counties. This bar graph contains five years of historical data for the equalized value tax rate per \$1,000. For 2020, the City has a 7.0% increase in equalized value which results in the equalized tax rate per \$1,000 dropping to \$7.11, or \$0.26 lower than prior year. Waupun’s equalized tax rate is below average for similar-sized communities and is a strong indicator of stability and affordability for Waupun residents. When compared with other surrounding communities, Waupun maintains one of the lowest tax rates among area communities, which is a strong indicator of stability and affordability.



**LEVY LIMITS:**

We anticipate that tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments. Net new construction for 2021 is 1.43%, resulting in a levy limit of \$3,345,528. The proposed levy of \$3,301,531 is \$43,997 under the city’s statutorily defined levy limit.

---

## **LOOKING AHEAD:**

Much of the planning work occurring in 2021 is focused on ensuring the long-term sustainability of our community and this final section of the 2021 budget forecasts some of the trends that will impact the future of the City of Waupun.

As construction costs outpace the rate of inflation and additional unfunded mandates are imposed by state and federal agencies, challenges in funding capital projects for both aging roads and facilities are of significant concern. In 2019, a shift toward greater reliance on long-term debt to fund road improvements placed importance on the need for a smart financial plan to manage the city's debt capacity and protect its bond rating. Additional capital requirements come with the need to replace aging equipment, address ADA upgrades, and to respond to unfunded mandates related to water quality and storm water controls. A combination of these factors lend support to the need for a long-term financial plan as outlined in the city's 2021 work plan and budget.

Like most Wisconsin communities, the city is seeing increased demands on public safety services. Specifically mental health needs continue to increase across the community. Late in 2020, the city allocated the use of funds restricted for public health purposes to support the construction of a clinic that provides mental health services to students and the community at Rock River Intermediate School. Work will continue to build partnerships and collaborations such as this to address this growing need in the community. Additionally, given heightening racial tensions and public rhetoric related to defunding police, it is becoming increasingly difficult to attract and retain qualified police officers, driving added cost in our 2021 budget. Overall, the talent picture is not positive as we are projected to have more retired residents than working adults in the near future due to baby boomer retirements. This will not only challenge city operations but will be a significant challenge for economic development. This demographic problem places significant pressure on the city's dependence on a volunteer firefighter delivery model as volunteers become more difficult to recruit and retain. In 2019, we began significant discussions focused on consolidation of fire services with our township neighbors. We look to conclude this work in 2021 to arrive at a solution that bolsters sustainability of these services across the region.

Finally, as the realities of the COVID-19 pandemic highlight the nature of the global environment that we are living in, our economic development strategies must adapt to changing conditions. This includes work surrounding entrepreneurial development, workforce development and the need to prepare our community to be more welcoming and inclusive to diverse populations. It also includes strengthen connectivity through broadband enhancements and work to help our businesses adapt to online commerce platforms wherever appropriate.

---

---

**2021 BUDGET PROPOSAL:**

**CITY OF WAUPUN**  
**2021 Budget**  
**SUMMARY OF ALL FUNDS**

Fund Number	Fund Name	Total Revenues	Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution
<b>Governmental Funds</b>							
100	<u>General Fund</u>	\$ 6,044,673	\$ 6,044,674	\$ (0)	\$ 7,125,117	\$ 6,895,117	\$ 1,427,156
<u>Special Revenue Funds</u>							
200	Trust Funds	100	-	100	33,093	33,193	-
210	Library	730,092	730,092	-	423,683	423,683	516,792
220	Grants and Donations	66,986	76,860	(9,874)	15,053	5,179	-
230	Building Inspection	69,700	68,375	1,325	1,829	3,154	-
420	Recycling	87,250	113,032	(25,782)	164,773	138,991	-
425	Solid Waste	423,000	429,420	(6,420)	30,389	23,970	-
430	Tourism	31,500	35,400	(3,900)	6,561	2,661	-
501	Taxi Grant	104,387	104,388	(1)	52,085	52,084	-
507	Home/HCRI	10	-	10	154,094	154,104	-
509	Housing Revolving Loan	25	44,000	(43,975)	1,355,685	1,311,710	-
700	Stormwater	1,889,810	2,153,623	(263,813)	521,879	258,066	-
300	<u>Debt Service</u>	1,473,078	1,494,278	(21,200)	168,799	147,599	768,233
<u>Capital Project Funds</u>							
400	Capital Improvements	868,923	1,163,122	(294,199)	609,816	315,617	420,000
410	Equipment Replacement	177,450	211,395	(33,945)	159,227	125,282	169,350
402	Tax Incremental District #1	266,454	10,700	255,754	(17,980)	237,774	-
405	Tax Incremental District #3	171,810	119,249	52,561	(452,307)	(399,746)	-
401	Tax Incremental District #5	571,592	440,185	131,407	(1,690,923)	(1,559,516)	-
408	Tax Incremental District #6	138,404	96,918	41,486	(420,959)	(379,472)	-
407	Tax Incremental District #7	60,575	109,538	(48,963)	(215,955)	(264,918)	-
418	Tax Incremental District #8	60,000	116,650	(56,650)	(249,321)	(305,971)	-
404	Business Park	25,076	31,569	(6,493)	(195,574)	(202,067)	-
		<u>\$ 13,260,896</u>	<u>\$ 13,593,466</u>	<u>\$ (332,571)</u>	<u>\$ 7,579,062</u>	<u>\$ 7,016,491</u>	<u>\$ 3,301,531</u>

The City's property taxes are summarized as follows:

	Budget Year				Change Increase (Decrease)
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	
	2018	2019	2020	2021	
General Fund	\$ 1,662,647	\$ 1,157,652	\$ 1,220,251	\$ 1,427,156	\$ 206,905
Debt Service Fund	637,216	625,983	760,983	768,233	\$ 7,250
Library Fund	-	541,000	519,150	516,792	\$ (2,358)
Capital Improvements	476,500	536,799	441,554	420,000	\$ (21,554)
Equipment Replacement	200,000	205,000	225,000	169,350	\$ (55,650)
Taxi Fund	26,000	26,000	26,000	-	\$ (26,000)
<b>TOTAL</b>	<u>3,002,363</u>	<u>3,092,434</u>	<u>3,192,938</u>	<u>3,301,531</u>	<u>\$ 108,593</u>
Percentage Change		3.0%	3.2%	3.4%	
Assessed Tax Rate per \$1,000					
Dodge County	\$ 7.661	\$ 7.447	\$ 7.598	\$ 7.851	
Percentage Change			2.0%	3.3%	
Fond du Lac County	\$ 7.678	\$ 7.345	\$ 7.698	\$ 7.887	
Percentage Change			4.8%	2.5%	

**CITY OF WAUPUN**  
**2021 Budget**

**GENERAL FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
General Property Taxes	\$ 1,662,647	\$ 1,157,652	\$ 1,220,251	\$ 1,220,251	\$ 1,220,251	\$ 1,427,156
Other Taxes	744,001	755,569	763,052	489,566	740,409	729,848
Special Assessments	173	42	150	59	100	100
Intergovernmental	3,288,810	3,359,318	3,235,013	859,498	3,553,257	3,304,163
Licenses and Permits	156,503	171,753	74,578	34,343	60,898	59,200
Fines, Forfeitures and Penalties	47,704	53,036	45,700	33,465	50,000	48,000
Public Charges for Services	155,221	236,657	239,138	97,276	164,894	178,518
Intergovernmental Charges for Services	32,506	33,480	34,100	23,436	35,153	36,913
Miscellaneous	103,877	128,536	68,100	39,632	52,280	30,775
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Fund Balance Applied	-	-	230,000	-	230,000	230,000
<b>TOTAL REVENUES</b>	<b>6,191,441</b>	<b>5,896,043</b>	<b>5,910,082</b>	<b>2,797,526</b>	<b>6,107,243</b>	<b>6,044,673</b>
<b>EXPENDITURES</b>						
General Government	1,034,148	912,881	1,032,920	620,486	1,000,984	1,127,958
Public Safety	2,406,756	2,540,154	2,506,055	1,517,783	2,520,440	2,575,579
Public Works	1,565,755	1,597,187	1,623,828	993,323	1,588,308	1,654,018
Culture, Recreation, and Education	862,860	357,233	364,394	208,927	275,566	343,671
Conservation and Development	152,850	160,120	152,885	66,397	120,711	113,447
Transfers Out	668,132	230,000	230,000	-	230,000	230,000
<b>TOTAL EXPENDITURES</b>	<b>6,690,501</b>	<b>5,797,575</b>	<b>5,910,082</b>	<b>3,406,917</b>	<b>5,736,009</b>	<b>6,044,674</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(499,060)</b>	<b>98,469</b>	<b>(230,000)</b>	<b>(609,391)</b>	<b>141,234</b>	<b>(230,000)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>7,384,475</b>	<b>6,885,415</b>	<b>6,983,884</b>	<b>6,983,884</b>	<b>6,983,884</b>	<b>7,125,117</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 6,885,415</b>	<b>\$ 6,983,884</b>	<b>\$ 6,753,883</b>	<b>\$ 6,374,493</b>	<b>\$ 7,125,117</b>	<b>\$ 6,895,117</b>



CITY OF WAUPUN  
2021 Budget  
General Fund Revenues

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	Estimated	
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
100-41-4111-000	GENERAL PROPERTY TAXES	1,662,647	1,157,652	1,220,251	1,220,251	1,220,251	1,427,156
100-41-4113-000	OMITTED PROPERTY TAXES	-	5,919	-	-	-	-
100-41-4114-000	MOBILE HOME FEES	26,222	26,170	26,000	24,435	25,300	25,000
100-41-4115-000	TAX-COMPUTER EXEMPT PROPERTY	1,939	1,986	1,968	1,986	1,986	1,986
100-41-4116-000	TAX-EXEMPT PERSONAL PROPERTY	-	13,636	7,859	7,859	7,859	2,082
100-41-4121-000	LOCAL ROOM TAX	31,712	29,814	30,962	9,086	15,800	13,416
100-41-4130-000	PILOT-DODGE HOUSING AUTHORITY	27,364	27,364	27,364	4,800	27,364	27,364
100-41-4131-000	PILOT-MUNICIPAL OWNED UTILITY	656,721	650,679	668,900	441,400	662,100	660,000
100-41-4181-000	INTEREST ON TAXES	43	2	-	-	-	-
<b>TAXES TOTAL</b>		<b>2,406,648</b>	<b>1,913,222</b>	<b>1,983,303</b>	<b>1,709,817</b>	<b>1,960,660</b>	<b>2,157,004</b>
<b>SPECIAL ASSESSMENTS</b>							
100-42-4230-000	SIDEWALKS/CURBS & GUTTERS	82	-	-	-	-	-
100-42-4290-000	SPECIAL ASSESSMENTS-INTEREST	90	42	150	59	100	100
<b>SPECIAL ASSESSMENTS TOTAL</b>		<b>173</b>	<b>42</b>	<b>150</b>	<b>59</b>	<b>100</b>	<b>100</b>
<b>INTERGOVERNMENTAL AIDS</b>							
100-43-4321-000	FEDERAL AID DISASTER ASSISTANC	-	123,546	-	-	123,546	-
100-43-4328-000	FEDERAL GRANT-MISC	-	-	-	-	186,513	-
100-43-4341-000	STATE SHARED REVENUES	2,700,300	2,648,741	2,648,694	397,304	2,648,680	2,648,510
100-43-4342-000	FIRE INSURANCE TAX FROM STATE	19,276	20,791	20,600	20,977	20,977	20,000
100-43-4343-000	VIDEO SERVICE PROVIDER AID	-	-	11,409	11,410	11,410	22,635
100-43-4352-000	STATE AID DISASTER ASSISTANCE	-	29,490	-	-	-	-
100-43-4353-000	TRANSPORTATION AIDS	437,343	402,696	425,464	318,666	424,888	474,691
100-43-4354-000	CONNECTING STREET AIDS	82,860	82,803	82,596	61,947	82,596	82,955
100-43-4355-000	STATE GRANT-EMERGENCY/GOV-FIRE	-	-	-	-	-	-
100-43-4356-000	STATE GRANT-POLICE	7,307	9,752	4,500	6,547	12,000	6,000
100-43-4357-000	STATE GRANT-PARK	-	-	-	-	-	-
100-43-4359-000	STATE GRANT-TRAFFIC/BLDG&GROUN	-	-	-	-	-	-
100-43-4361-000	PAYMENT FOR MUNICIPAL SERVICES	41,725	41,500	41,750	42,647	42,647	49,372
<b>INTERGOVERNMENTAL AIDS TOTAL</b>		<b>3,288,810</b>	<b>3,359,318</b>	<b>3,235,013</b>	<b>859,498</b>	<b>3,553,257</b>	<b>3,304,163</b>
<b>LICENSES &amp; PERMITS</b>							
100-44-4411-000	LICENSES-CABLE TELEVISION	68,458	67,906	57,048	27,180	53,180	41,680
100-44-4412-000	LICENSES-LIQUOR/MALT BEVERAGE	6,715	6,960	6,500	1,818	1,850	6,500
100-44-4413-000	LICENSES-OPERATOR'S	6,743	6,203	5,900	3,038	3,200	6,000
100-44-4414-000	LICENSES-CIGARETTE	650	600	650	650	650	650
100-44-4415-000	LICENSES-SODA	300	300	295	-	-	300
100-44-4416-000	LICENSES-MILK	350	330	340	-	-	340
100-44-4417-000	LICENSES-AMUSEMENT	1,755	1,800	1,650	-	-	1,650
100-44-4418-000	LICENSES-OTHER BUSINESS/OCC	520	660	400	400	400	400
100-44-4421-000	LICENSES-BICYCLE	18	18	20	18	18	20
100-44-4422-000	LICENSES-DOG	1,024	1,054	1,025	1,054	1,000	1,000
100-44-4423-000	LICENSES-CAT	56	46	70	40	40	40
100-44-4430-000	PERMITS-PLUMBING	50	-	-	-	-	-
100-44-4431-000	PERMITS-BUILDING	69,134	85,176	-	-	-	-
100-44-4432-000	PERMITS-STREET OPENING	690	690	650	135	550	600
100-44-4491-000	PERMITS-PARADE	40	10	30	10	10	20
100-44-4492-000	PERMITS-PARKING	-	-	-	-	-	-
<b>LICENSES &amp; PERMITS TOTAL</b>		<b>156,503</b>	<b>171,753</b>	<b>74,578</b>	<b>34,343</b>	<b>60,898</b>	<b>59,200</b>

CITY OF WAUPUN  
2021 Budget  
General Fund Revenues

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>PENALTIES &amp; FORFEITURES</b>							
100-45-4511-000	PARKING VIOLATIONS	6,660	9,250	6,700	4,921	7,000	7,000
100-45-4513-000	COURT PENALTIES & COSTS	41,044	43,786	39,000	28,544	43,000	41,000
<b>PENALTIES &amp; FORFEITURES TOTAL</b>		<b>47,704</b>	<b>53,036</b>	<b>45,700</b>	<b>33,465</b>	<b>50,000</b>	<b>48,000</b>
<b>PUBLIC CHARGES FOR SERVICE</b>							
100-46-4610-000	FEES-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
100-46-4611-000	FEES-TREASURER	170	43	100	2	2	10
100-46-4612-000	FEES-LICENSE PUBLICATION	450	430	450	420	420	425
100-46-4614-000	FEES-ANIMAL POUND	390	170	300	120	150	150
100-46-4615-000	FEES-ZONING/OCCUPANCY	2,175	2,595	-	-	2,000	-
100-46-4617-000	FEES-SPECIAL ASSESSMENT LETTER	1,970	2,160	1,800	1,100	1,773	1,800
100-46-4621-000	FEES-ACCIDENT REPORTS	1,517	1,489	1,400	513	753	750
100-46-4622-000	FEES-AMBULANCE	32,506	33,480	34,100	23,436	35,153	36,913
100-46-4623-000	FEES-FIRE DEPARTMENT	4,400	4,500	4,600	-	4,600	4,700
100-46-4624-000	FEES-POLICE	36,612	73,427	75,138	37,686	76,116	76,300
100-46-4643-000	FEES-PUBLIC WORKS	-	-	-	1,200	1,500	-
100-46-4644-000	FEES-WEED CONTROL	1,965	3,970	2,000	-	1,930	2,000
100-46-4646-000	FEES-SNOW & ICE CONTROL	300	1,555	1,500	130	2,700	1,000
100-46-4671-000	FEES-LIBRARY	4,143	-	-	-	-	-
100-46-4672-000	FEES-PARKS	2,635	2,480	2,100	1,155	1,200	2,625
100-46-4674-000	FEES-SENIOR CENTER	4,257	4,490	4,350	950	600	500
100-46-4675-000	FEES-COMMUNITY CENTER	975	34,506	38,000	15,477	29,500	32,000
100-46-4676-000	FEES-AQUATIC FACILITY	74,180	72,415	77,500	31,537	30,000	35,000
100-46-4677-000	FEES-RECREATION	-	106	300	-	-	-
100-46-4678-000	FEES-RECREATION FACILITIES	-	10,743	9,100	4,115	6,700	9,100
100-46-4679-000	FEES-MISCELLANEOUS	5,110	5,610	4,500	2,079	4,158	4,158
100-46-4681-000	FEES-AQUATIC FCLTY CONCESSIONS	13,973	15,968	16,000	792	792	8,000
<b>PUBLIC CHARGES FOR SERVICE TOTAL</b>		<b>187,727</b>	<b>270,137</b>	<b>273,238</b>	<b>120,712</b>	<b>200,047</b>	<b>215,431</b>
<b>MISCELLANEOUS REVENUE</b>							
100-48-4811-000	INTEREST INCOME	63,630	85,909	50,000	31,765	34,000	7,500
100-48-4812-000	INVESTMENT INCOME	(3,105)	7,526	-	5,362	5,000	-
100-48-4813-000	MISCELLANEOUS REVENUE	392	1,118	1,000	374	650	750
100-48-4820-000	INTEREST ON ADVANCES	37,613	29,005	14,200	-	10,000	20,000
100-48-4821-000	RENT OF CITY BLDGS & OFFICES	1,550	750	500	125	125	125
100-48-4831-000	SALE OF CITY PROPERTY	-	847	500	-	-	500
100-48-4841-000	INSURANCE RECOVERIES	-	-	-	-	-	-
100-48-4861-000	DONATIONS FROM ORG&INDIVIDUALS	515	-	-	1,565	1,665	-
100-48-4871-000	REFUND OF PRIOR YR EXPENSES	-	-	-	-	-	-
100-48-4881-000	VENDING COMMISSION	3,281	3,382	1,900	442	840	1,900
<b>MISCELLANEOUS REVENUE TOTAL</b>		<b>103,877</b>	<b>128,536</b>	<b>68,100</b>	<b>39,632</b>	<b>52,280</b>	<b>30,775</b>
<b>SPECIAL FUNDS ACTIVITY</b>							
100-49-4925-000	OPERATING TRANS IN-TRUST-LIBR	-	-	-	-	-	-
100-49-4975-000	FUND BALANCE APPLIED-GF	-	-	230,000	-	230,000	230,000
<b>SPECIAL FUNDS ACTIVITY TOTAL</b>		<b>-</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>230,000</b>	<b>230,000</b>
<b>GENERAL FUND REVENUE GRAND TOTAL</b>		<b>6,191,441</b>	<b>5,896,043</b>	<b>5,910,082</b>	<b>2,797,526</b>	<b>6,107,243</b>	<b>6,044,673</b>

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>GENERAL FUND EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
<b>COMMON COUNCIL</b>							
100-10-5110-110	COMMON COUNCIL-SALARIES/WAGES	36,000	36,000	36,000	24,000	36,000	36,000
100-10-5110-113	COMMON COUNCIL-PER DIEM	40	200	750	40	120	750
100-10-5110-223	COMMON COUNCIL-SOCIAL SECURITY	2,757	2,769	2,811	1,839	2,775	2,811
100-10-5110-330	COMMON COUNCIL-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5110-331	COMMON COUNCIL-TELEPHONE	-	-	-	-	-	-
100-10-5110-333	COMMON COUNCIL-POSTAGE	-	-	50	-	-	-
100-10-5110-334	COMMON COUNCIL-MEMBERSHIP DUES	2,249	2,329	2,450	2,260	2,260	2,400
100-10-5110-335	COMMON COUNCIL-NEWSPAPER PUB.	2,635	2,187	3,350	1,483	3,000	3,100
100-10-5110-337	COMMON COUNCIL-TRAV/CONFERENCE	171	113	800	240	350	550
100-10-5110-338	COMMON COUNCIL-OPERATING EXP	7,445	6,791	9,450	3,193	8,500	10,200
100-10-5110-800	COMMON COUNCIL-CAPITAL OUTLAY	-	-	-	-	-	-
<b>COMMON COUNCIL TOTAL</b>		<b>51,297</b>	<b>50,389</b>	<b>55,661</b>	<b>33,055</b>	<b>53,005</b>	<b>55,811</b>
<b>MAYOR</b>							
100-10-5131-110	MAYOR-SALARIES/WAGES	10,000	10,080	10,000	6,667	10,000	10,000
100-10-5131-113	MAYOR-PER DIEM	40	120	200	80	120	200
100-10-5131-223	MAYOR-SOCIAL SECURITY	768	780	780	516	780	780
100-10-5131-330	MAYOR-OFFICE SUPPLIES	154	102	200	161	200	200
100-10-5131-331	MAYOR-TELEPHONE	320	480	480	320	480	480
100-10-5131-333	MAYOR-POSTAGE	-	1	25	3	5	25
100-10-5131-334	MAYOR-DUES/SUBSCRIPTS	125	-	200	-	-	-
100-10-5131-337	MAYOR-TRAVEL/CONFERENCE	355	328	650	19	350	550
100-10-5131-338	MAYOR-OPERATING EXPENSES	152	56	250	-	150	200
<b>MAYOR TOTAL</b>		<b>11,915</b>	<b>11,947</b>	<b>12,785</b>	<b>7,766</b>	<b>12,085</b>	<b>12,435</b>
<b>CLERK</b>							
100-10-5141-110	CLERK-SALARIES/WAGES	126,324	129,293	131,800	83,316	131,000	130,771
100-10-5141-111	CLERK-OVERTIME	1,793	-	1,500	1,747	3,500	750
100-10-5141-220	CLERK-HEALTH INSURE	27,047	24,951	22,999	13,386	19,000	19,173
100-10-5141-221	CLERK-LIFE INSURANCE	298	303	310	205	310	310
100-10-5141-222	CLERK-RETIREMENT	8,461	8,369	8,846	6,105	9,000	8,878
100-10-5141-223	CLERK-SOC SECURITY	9,441	9,652	10,197	6,898	10,050	10,061
100-10-5141-224	CLERK-SICK LEAVE PO	2,710	2,778	3,333	-	2,200	2,827
100-10-5141-229	CLERK-INCOME CONT	471	469	525	302	470	525
100-10-5141-330	CLERK-OFFICE SUPPLY	1,006	981	1,300	722	1,300	1,300
100-10-5141-331	CLERK-TELEPHONE	1,499	1,471	964	446	900	1,000
100-10-5141-333	CLERK-POSTAGE	3,341	3,300	3,400	1,399	4,000	3,400
100-10-5141-334	CLERK-MEMBERSHIP DUE	430	645	820	635	635	700
100-10-5141-335	CLERK-NEWSPAPER PUB.	-	-	-	-	-	-
100-10-5141-336	CLERK-REPAIR/MAINT	8,615	7,778	10,260	4,100	9,400	10,400
100-10-5141-337	CLERK-TRAVEL/CONFERENCE	312	908	690	685	850	720
100-10-5141-338	CLERK-OPERATING EXP	14,857	13,391	14,023	12,744	14,000	17,841
<b>CLERK TOTAL</b>		<b>206,603</b>	<b>204,289</b>	<b>210,967</b>	<b>132,689</b>	<b>206,615</b>	<b>208,656</b>

**CITY OF WAUPUN**  
**2021 Budget**  
**General Fund Expenditures**

<b>Account Number</b>	<b>Account Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 8 Month Actual</b>	<b>2020 Estimated</b>	<b>2021 Budget</b>
<b>ELECTIONS</b>							
100-10-5142-110	ELECTIONS-SALARIES/WAGES	18,389	3,597	24,800	8,611	22,000	10,000
100-10-5142-330	ELECTIONS-OFFICE SUPPLIES	3	-	-	-	-	-
100-10-5142-333	ELECTIONS-POSTAGE	427	360	550	2,714	8,714	550
100-10-5142-335	ELECTIONS-NEWSPAPER PUB.	249	72	500	89	250	500
100-10-5142-337	ELECTIONS-TRAVEL/CONFERENCE	-	-	-	-	-	500
100-10-5142-338	ELECTIONS-OPERATING EXPENSES	3,813	2,611	7,043	6,529	9,622	6,543
<b>ELECTIONS TOTAL</b>		<b>22,882</b>	<b>6,641</b>	<b>32,893</b>	<b>17,943</b>	<b>40,586</b>	<b>18,093</b>
<b>HUMAN RESOURCES</b>							
100-10-5143-338	HUMAN RESOURCES-OPERATING EXP	16,567	13,487	14,800	10,792	22,706	50,000
<b>HUMAN RESOURCES TOTAL</b>		<b>16,567</b>	<b>13,487</b>	<b>14,800</b>	<b>10,792</b>	<b>22,706</b>	<b>50,000</b>
<b>ADMINISTRATIVE ASSISTANT</b>							
100-10-5151-110	ADM. ASSISTANT-SALARIES/WAGES	37,180	38,009	39,133	24,945	39,700	38,818
100-10-5151-111	ADM. ASSISTANT-OVERTIME	-	42	320	-	100	78
100-10-5151-220	ADM. ASSISTANT-HEALTH INS.	13,678	12,729	12,312	8,702	12,315	12,395
100-10-5151-221	ADM. ASSISTANT-LIFE INSURANCE	40	43	48	29	45	47
100-10-5151-222	ADM. ASSISTANT-RETIREMENT	2,490	2,479	2,663	1,802	2,800	2,625
100-10-5151-223	ADM. ASSISTANT-SOCIAL SECURITY	2,589	2,648	3,018	1,886	2,940	2,976
100-10-5151-229	ADM. ASSISTANT-INCOME CONTINUE	154	155	160	103	160	155
100-10-5151-330	ADM. ASSISTANT-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5151-331	ADM. ASSISTANT-TELEPHONE	-	-	-	-	-	-
100-10-5151-338	ADM. ASSISTANT-OPERATING EXP	-	-	-	-	-	-
<b>ADMINISTRATIVE ASSISTANT TOTAL</b>		<b>56,133</b>	<b>56,105</b>	<b>57,655</b>	<b>37,466</b>	<b>58,060</b>	<b>57,093</b>
<b>FINANCE</b>							
100-10-5153-110	FINANCE-SALARY/WAGES	30,763	58,925	67,431	35,400	62,000	72,104
100-10-5153-111	FINANCE-OVERTIME	-	135	-	-	-	-
100-10-5153-220	FINANCE-HEALTH INSURE	5,172	4,035	500	269	269	-
100-10-5153-221	FINANCE-LIFE INS.	-	25	40	19	35	30
100-10-5153-222	FINANCE-RETIREMENT	2,030	3,876	4,552	2,157	3,400	3,484
100-10-5153-223	FINANCE-SOC SECURITY	2,353	4,515	5,158	2,828	4,800	5,516
100-10-5153-229	FINANCE-INCOME CONTINUE	172	146	20	10	10	-
100-10-5153-331	FINANCE-TELEPHONE	-	-	-	80	80	-
100-10-5153-334	FINANCE-DUES/SUBSCRIPTIONS	190	270	385	25	320	320
100-10-5153-337	FINANCE-TRAVEL/CONFERENCE	350	1,332	3,045	906	1,706	2,400
100-10-5153-338	FINANCE-OPERATING EXPENSES	3,300	3,300	3,300	3,498	3,548	24,100
<b>FINANCE TOTAL</b>		<b>44,331</b>	<b>76,558</b>	<b>84,431</b>	<b>45,191</b>	<b>76,168</b>	<b>107,953</b>
<b>INDEPENDENT AUDITING</b>							
100-10-5157-338	INDEPENDENT AUDITING-OPERATING	50,590	46,191	54,500	42,961	54,000	48,000
<b>INDEPENDENT AUDITING TOTAL</b>		<b>50,590</b>	<b>46,191</b>	<b>54,500</b>	<b>42,961</b>	<b>54,000</b>	<b>48,000</b>
<b>CITY ATTORNEY</b>							
100-10-5161-110	CITY ATTORNEY-SALARIES/WAGES	16,770	17,189	17,447	11,632	17,448	17,710
100-10-5161-223	CITY ATTORNEY-SOCIAL SECURITY	1,283	1,315	1,335	890	1,335	1,355
100-10-5161-338	CITY ATTORNEY-OPERATING EXP	63,040	63,280	68,000	32,097	60,000	68,000
<b>CITY ATTORNEY TOTAL</b>		<b>81,093</b>	<b>81,784</b>	<b>86,782</b>	<b>44,618</b>	<b>78,783</b>	<b>87,065</b>

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>CODIFICATION OF ORDINANCES</b>							
100-10-5163-338	COD. OF ORDINANCES-OPERATING	1,747	2,752	2,900	2,310	2,310	2,900
<b>CODIFICATION OF ORDINANCES TOTAL</b>		<b>1,747</b>	<b>2,752</b>	<b>2,900</b>	<b>2,310</b>	<b>2,310</b>	<b>2,900</b>
<b>UNEMPLOYMENT COMP</b>							
100-10-5177-338	UNEMPLOYMENT COMP-OPERATING	5,246	-	2,000	1,782	5,000	3,000
<b>UNEMPLOYMENT COMP TOTAL</b>		<b>5,246</b>	<b>-</b>	<b>2,000</b>	<b>1,782</b>	<b>5,000</b>	<b>3,000</b>
<b>CITY ADMINISTRATOR</b>							
100-10-5191-110	ADMINISTRATOR-SALARIES/WAGES	52,088	47,239	45,758	43,120	66,000	62,650
100-10-5191-220	ADMINISTRATOR-HEALTH INSURANCE	5,975	6,364	6,156	6,902	9,400	9,596
100-10-5191-221	ADMINISTRATOR-LIFE INSURANCE	113	122	160	132	200	210
100-10-5191-222	ADMINISTRATOR-RETIREMENT	2,593	2,602	2,752	2,997	4,500	4,229
100-10-5191-223	ADMINISTRATOR-SOCIAL SECURITY	4,072	3,395	3,501	3,332	5,000	4,793
100-10-5191-224	ADMINISTRATOR-SICK LEAVE PO	-	-	-	-	-	-
100-10-5191-229	ADMINISTRATOR-INCOME CONTINUAT	216	217	220	231	340	330
100-10-5191-330	ADMINISTRATOR-OFFICE SUPPLIES	165	199	-	146	146	100
100-10-5191-331	ADMINISTRATOR-TELEPHONE	904	916	780	514	780	780
100-10-5191-333	ADMINISTRATOR-POSTAGE	100	25	100	-	50	100
100-10-5191-334	ADMINISTRATOR-DUES/SUBSCRIPT	145	410	427	152	152	250
100-10-5191-335	ADMINISTRATOR-NEWSPAPER PUBLIC	-	-	-	-	-	-
100-10-5191-337	ADMINISTRATOR-TRAVEL/CONFERENC	1,662	1,866	1,100	40	300	1,100
100-10-5191-338	ADMINISTRATOR-OPERATING EXP	3,321	13,568	6,000	2,326	6,000	6,000
<b>CITY ADMINISTRATOR TOTAL</b>		<b>71,355</b>	<b>76,922</b>	<b>66,953</b>	<b>59,892</b>	<b>92,868</b>	<b>90,138</b>
<b>CONTINGENCY</b>							
100-10-5193-338	CONTINGENCY-OPERATING	-	-	40,000	-	40,000	40,000
<b>CONTINGENCY TOTAL</b>		<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>
<b>PROPERTY &amp; LIABILITY INSURANCE</b>							
100-10-5194-338	PROPERTY & LIABILITY-OPERATING	60,877	83,523	79,146	70,603	77,674	84,013
<b>PROPERTY &amp; LIABILITY INSURANCE TOTAL</b>		<b>60,877</b>	<b>83,523</b>	<b>79,146</b>	<b>70,603</b>	<b>77,674</b>	<b>84,013</b>
<b>EMPLOYEE BONDS</b>							
100-10-5195-338	EMPLOYEE BONDS-OPERATING	471	564	600	-	429	500
<b>EMPLOYEE BONDS TOTAL</b>		<b>471</b>	<b>564</b>	<b>600</b>	<b>-</b>	<b>429</b>	<b>500</b>
<b>WORKERS COMP</b>							
100-10-5196-338	WORKERS COMP-OPERATING	31,095	37,233	58,000	45,576	59,628	74,352
<b>WORKERS COMP TOTAL</b>		<b>31,095</b>	<b>37,233</b>	<b>58,000</b>	<b>45,576</b>	<b>59,628</b>	<b>74,352</b>
<b>INFORMATION TECHNOLOGY</b>							
100-10-5197-331	COMMUNICATIONS	6,007	5,871	6,476	3,998	5,200	5,460
100-10-5197-338	INFO TECHNOLOGY-OPERATING EXP	4,355	18,293	18,015	8,286	15,000	34,661
100-10-5197-800	INFO TECHNOLOGY-CAPITAL OUTLAY	-	-	-	-	-	-

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>INFORMATION TECHNOLOGY TOTAL</b>		<b>10,361</b>	<b>24,164</b>	<b>24,491</b>	<b>12,284</b>	<b>20,200</b>	<b>40,121</b>
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS</b>							
100-10-5199-338	PRIOR YR UNCOLLECTABLE ACCOUNT	55	168	500	-	310	500
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS TOTAL</b>		<b>55</b>	<b>168</b>	<b>500</b>	<b>-</b>	<b>310</b>	<b>500</b>
<b>FIRE &amp; POLICE COMMISSION</b>							
100-10-5210-338	FIRE/POLICE COMM-OPERATING	320	560	1,200	120	600	1,200
<b>FIRE &amp; POLICE COMMISSION TOTAL</b>		<b>320</b>	<b>560</b>	<b>1,200</b>	<b>120</b>	<b>600</b>	<b>1,200</b>
<b>SEALER OF WEIGHTS &amp; MEAURES</b>							
100-10-5246-338	SEALER WEIGHTS/MEAS-OPERATING	2,800	2,800	2,800	2,800	2,800	2,800
<b>SEALER OF WEIGHTS &amp; MEAURES TOTAL</b>		<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>AMBULANCE</b>							
100-10-5255-338	AMBULANCE-OPERATING EXP	42,000	42,000	66,000	24,500	55,000	71,000
<b>AMBULANCE TOTAL</b>		<b>42,000</b>	<b>42,000</b>	<b>66,000</b>	<b>24,500</b>	<b>55,000</b>	<b>71,000</b>
<b>MANAGEMENT ADMINISTRATIVE ASSISTANT</b>							
100-10-5313-110	MANAGEMENT ADM ASSIST-SALARIES	25,058	-	-	-	-	-
100-10-5313-221	MANAGEMENT ADM ASSIST-LIFE INS	21	-	-	-	-	-
100-10-5313-222	MANAGEMENT ADM ASSIST-RETIREM	1,690	-	-	-	-	-
100-10-5313-223	MANAGEMENT ADM ASSIST-SOC SEC	1,930	-	-	-	-	-
100-10-5313-330	MANAGEMENT ADM ASSISIT-SUPPLIE	21	-	-	-	-	-
100-10-5313-334	MANAGEMENT ADMIN-DUES/SUBSCRIP	55	-	-	-	-	-
100-10-5313-337	MANAGEMENT ADMIN-TRAVEL/CONFER	2,488	-	-	-	-	-
100-10-5313-338	MANAGEMENT ADM ASSIST-OPERATIN	-	-	-	-	-	-
<b>MANAGEMENT ADMINISTRATIVE ASSISTANT TOTAL</b>		<b>31,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CELEBRATIONS &amp; ENTERTAINMENT</b>							
100-10-5534-110	CELEB/ENTERTAIN-SALARY/WAGES	11,545	12,935	12,597	5,790	7,700	12,141
100-10-5534-111	CELEB/ENTERTAIN-OVERTIME	1,673	1,669	1,982	455	900	2,032
100-10-5534-220	CELEB/ENTERTAIN-HEALTH INS	3,048	3,189	3,231	227	700	3,190
100-10-5534-221	CELEB/ENTERTAIN-LIFE INS	27	40	34	3	5	37
100-10-5534-222	CELEB/ENTERTAIN-RETIREMENT	796	899	885	420	550	853
100-10-5534-223	CELEB/ENTERTAIN-SOC. SECURITY	963	1,050	1,115	456	600	1,084
100-10-5534-224	CELEB/ENTERTAIN-SICK LEAVE PO	-	-	130	-	-	112
100-10-5534-229	CELEB/ENTERTAIN-OTHER BENEFITS	64	67	70	5	15	66
100-10-5534-335	CELEB/ENTERTAIN-NEWSPAPER PUB.	-	-	-	-	-	-
100-10-5534-336	CELEB/ENTERTAIN-TOURISM	6,439	7,321	8,500	251	500	3,500
100-10-5534-338	CELEB/ENTERTAIN-OPERATING	16,660	17,144	16,700	385	1,200	16,700
<b>CELEBRATIONS &amp; ENTERTAINMENT TOTAL</b>		<b>41,216</b>	<b>44,313</b>	<b>45,243</b>	<b>7,991</b>	<b>12,170</b>	<b>39,715</b>
<b>FEMA</b>							
100-10-5555-___	FEMA FLOOD EXPENSES	138,229	-	-	-	-	-
100-10-5556-___	FEMA STORM EXPENSES	-	-	-	-	-	-
<b>FEMA TOTAL</b>		<b>138,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL GOVERNMENT TOTAL</b>		<b>978,445</b>	<b>862,389</b>	<b>1,000,307</b>	<b>600,339</b>	<b>970,997</b>	<b>1,095,346</b>

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>RECREATION DEPARTMENT</b>							
<b>MUSEUM</b>							
100-20-5512-331	MUSEUM-TELEPHONE	191	-	200	-	-	200
100-20-5512-332	MUSEUM-UTILITIES	4,012	3,884	4,150	2,422	5,200	6,600
100-20-5512-336	MUSEUM-REPAIRS/MAINTENANCE	-	-	-	-	-	-
100-20-5512-338	MUSEUM-OPERATING EXPENSES	-	-	-	-	-	-
<b>MUSEUM TOTAL</b>		<b>4,204</b>	<b>3,884</b>	<b>4,350</b>	<b>2,422</b>	<b>5,200</b>	<b>6,800</b>
<b>SENIOR CENTER</b>							
100-20-5513-110	SENIOR CENTER-SALARIES/WAGES	34,023	35,016	35,517	19,428	31,000	36,430
100-20-5513-220	SENIOR CENTER-HEALTH INS	10,616	11,564	11,543	7,405	10,600	11,995
100-20-5513-221	SENIOR CENTER-LIFE INSURANCE	19	24	40	15	25	40
100-20-5513-222	SENIOR CENTER-RETIREMENT	1,790	2,168	2,397	1,417	2,350	2,459
100-20-5513-223	SENIOR CENTER-SOCIAL SECURITY	2,053	2,344	2,717	1,520	2,500	2,787
100-20-5513-229	SENIOR CENTER-INCOME CONTINUE	183	253	275	154	245	350
100-20-5513-330	SENIOR CENTER-OFFICE SUPPLIES	391	374	500	426	500	450
100-20-5513-331	SENIOR CENTER-TELEPHONE	2,178	1,118	1,180	626	1,000	910
100-20-5513-332	SENIOR CENTER-UTILITIES	7,028	7,262	8,000	3,590	5,800	7,800
100-20-5513-333	SENIOR CENTER-POSTAGE	-	22	30	22	30	30
100-20-5513-334	SENIOR CENTER-MEMBERSHIP DUES	-	-	-	-	-	-
100-20-5513-335	SENIOR CENTER-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5513-337	SENIOR CENTER-TRAV/CONFERENCE	-	133	140	40	140	650
100-20-5513-338	SENIOR CENTER-OPERATING EXP	7,086	8,442	9,015	2,464	3,000	1,000
<b>SENIOR CENTER TOTAL</b>		<b>65,367</b>	<b>68,719</b>	<b>71,354</b>	<b>37,108</b>	<b>57,190</b>	<b>64,901</b>
<b>MARKETING &amp; PROMOTIONS ADMIN</b>							
100-20-5521-110	MARKETING&PROMO-SALARIES/WAGES	-	-	-	-	-	-
100-20-5521-330	MARKETING & PROMO-OFF SUPPLIES	-	-	-	-	-	-
100-20-5521-331	MARKETING & PROMO-TELEPHONE	-	-	-	-	-	-
100-20-5521-333	MARKETING & PROMO-POSTAGE	-	-	-	-	-	-
100-20-5521-335	MARKETING & PROMO-NEWSPAPER	-	-	-	-	-	-
<b>MARKETING &amp; PROMO ADMIN TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AQUATIC FACILITY</b>							
100-20-5523-110	AQUATIC FACILITY-SALARIES/WAGE	100,717	100,452	106,848	76,485	82,500	95,328
100-20-5523-111	AQUATIC FACILITY-OVERTIME	541	1,258	1,304	1,260	1,300	1,337
100-20-5523-220	AQUATIC FACILITY-HEALTH INS	4,672	6,934	6,594	3,980	5,500	5,252
100-20-5523-221	AQUATIC FACILITY-LIFE INS	12	24	29	18	23	33
100-20-5523-222	AQUATIC FACILITY-PENSION	748	1,219	1,551	865	1,130	1,255
100-20-5523-223	AQUATIC FACILITY-SOCIAL SECURI	6,036	6,223	7,216	4,774	5,200	6,122
100-20-5523-224	AQUATIC FACILITY-SICK LEAVE PO	-	-	110	-	-	100
100-20-5523-229	AQUATIC FACILITY-INCOME CONTIN	84	152	59	93	130	59
100-20-5523-330	AQUATIC FACILITY-OFFICE SUPPLI	-	-	500	-	-	-
100-20-5523-331	AQUATIC FACILITY-TELEPHONE	123	18	100	16	20	100
100-20-5523-332	AQUATIC FACILITY-UTILITIES	32,346	35,805	38,000	19,966	30,000	37,500
100-20-5523-335	AQUATIC FACILITY-NEWSPAPER PUB	-	-	-	-	-	-
100-20-5523-336	AQUATIC FACILITY-REPAIRS/MAINT	13,957	16,313	10,825	2,275	3,500	10,000
100-20-5523-337	AQUATIC FACILITY-TRAVEL/CONFER	-	-	345	247	247	130
100-20-5523-338	AQUATIC FACILITY-OPERATING EXP	4,287	4,406	4,450	4,896	5,117	4,800
100-20-5523-339	AQUATIC FACILITY-CONCESSION EX	9,952	9,756	10,080	86	540	7,000
100-20-5523-340	AQUATIC FACILITY-CHEMICALS	15,278	17,036	17,100	9,216	10,500	16,500

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>AQUATIC FACILITY TOTAL</b>		<b>188,751</b>	<b>199,596</b>	<b>205,111</b>	<b>124,178</b>	<b>145,707</b>	<b>185,517</b>
<b>RECREATION</b>							
100-20-5525-110	RECREATION-SALARIES/WAGES	25,658	22,792	23,642	14,364	16,600	24,047
100-20-5525-220	RECREATION-HEALTH INS	2,530	2,021	-	987	1,350	1,599
100-20-5525-221	RECREATION-LIFE INS	5	4	-	2	3	-
100-20-5525-222	RECREATION-RETIREMENT	463	405	-	277	360	328
100-20-5525-223	RECREATION-SOCIAL SECURITY	1,803	1,692	1,446	1,099	1,250	1,840
100-20-5525-229	RECREATION-INCOME CONT	44	44	-	21	-	-
100-20-5525-330	RECREATION-OFFICE SUPPLIES	-	-	-	-	-	-
100-20-5525-332	RECREATION-UTILITIES	18,481	40,618	42,500	19,855	35,000	42,500
100-20-5525-335	RECREATION-NEWSPAPER PUB.	-	-	-	119	119	-
100-20-5525-336	RECREATION-REPAIRS/MAINTENANCE	6,808	11,567	10,175	7,993	11,530	10,175
100-20-5525-337	RECREATION-TRAVEL/CONFERENCE	-	-	-	-	-	150
100-20-5525-338	RECREATION-OPERATING EXPENSES	1,525	1,803	1,815	320	757	1,815
100-20-5525-339	RECREATION-PARKS PROGRAMS	2,948	4,032	4,000	182	500	4,000
100-20-5525-800	RECREATION-CAPITAL OUTLAY	-	-	-	-	-	-
<b>RECREATION TOTAL</b>		<b>60,265</b>	<b>84,977</b>	<b>83,578</b>	<b>45,218</b>	<b>67,469</b>	<b>86,454</b>
<b>RECREATION DEPARTMENT TOTAL</b>		<b>318,586</b>	<b>357,176</b>	<b>364,394</b>	<b>208,927</b>	<b>275,566</b>	<b>343,671</b>
<b>ASSESSMENT/BUILDING INSPECTION</b>							
<b>ASSESSMENT OF PROPERTY</b>							
100-30-5152-110	BOARD OF REVIEW-SALARIES/WAGES	324	474	500	375	375	500
100-30-5152-331	ASSESSMENT-TELEPHONE	-	-	-	-	-	-
100-30-5152-333	ASSESSMENT-POSTAGE	-	-	-	-	-	-
100-30-5152-338	ASSESSMENT-OPERATING EXPENSES	55,379	50,017	32,113	19,772	29,612	32,113
<b>ASSESSMENT OF PROPERTY TOTAL</b>		<b>55,703</b>	<b>50,492</b>	<b>32,613</b>	<b>20,147</b>	<b>29,987</b>	<b>32,613</b>
<b>BUILDING INSPECTION</b>							
100-30-5241-330	BUILDING INSP-OFFICE SUPPLIES	125	10	-	-	-	-
100-30-5241-331	BUILDING INSP-TELEPHONE	-	-	-	-	-	-
100-30-5241-333	BUILDING INSP-POSTAGE	184	207	-	-	-	-
100-30-5241-335	BUILDING INSP-NEWSPAPER PUB.	-	-	-	-	-	-
100-30-5241-338	BUILDING INSP-OPERATING EXP	68,779	82,177	-	-	-	-
<b>BUILDING INSPECTION TOTAL</b>		<b>69,087</b>	<b>82,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ASSESSOR/BUILDING INSPECTOR TOTAL</b>		<b>124,790</b>	<b>132,886</b>	<b>32,613</b>	<b>20,147</b>	<b>29,987</b>	<b>32,613</b>
<b>POLICE DEPARTMENT</b>							
<b>POLICE ADMINISTRATION</b>							
100-40-5211-110	POLICE ADM-SALARIES/WAGES	443,815	471,186	554,724	299,629	479,000	485,013
100-40-5211-111	POLICE ADM-OVERTIME	11,663	15,637	7,216	7,918	22,000	11,357
100-40-5211-220	POLICE ADM-HEALTH INSURANCE	110,924	95,623	96,908	63,809	88,800	89,188
100-40-5211-221	POLICE ADM-LIFE INSURANCE	642	692	750	398	630	665
100-40-5211-222	POLICE ADM-RETIREMENT	61,523	64,576	70,967	44,222	66,200	60,552
100-40-5211-223	POLICE ADM-SOCIAL SECURITY	32,466	35,724	42,713	24,779	37,300	37,743
100-40-5211-224	POLICE ADM-SICK LEAVE PO	9,389	6,427	11,047	-	4,800	8,620



**CITY OF WAUPUN**  
**2021 Budget**  
**General Fund Expenditures**

<b>Account Number</b>	<b>Account Title</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 8 Month Actual</b>	<b>2020 Estimated</b>	<b>2021 Budget</b>
100-40-5211-229	POLICE ADM-INCOME CONTINUE	1,027	1,030	1,825	815	1,250	1,325
100-40-5211-330	POLICE ADM-OFFICE SUPPLIES	3,441	3,502	3,400	1,917	3,400	3,400
100-40-5211-331	POLICE ADM-TELEPHONE	9,608	15,244	14,000	8,511	15,000	14,488
100-40-5211-332	POLICE ADM-UTILITIES	-	15,279	14,923	7,861	13,300	14,923
100-40-5211-333	POLICE ADM-POSTAGE	1,462	1,667	1,500	1,059	1,900	2,400
100-40-5211-334	POLICE ADM-MEMBERSHIP DUES	500	535	790	855	855	790
100-40-5211-335	POLICE ADM-NEWSPAPER PUB.	299	299	-	343	-	-
100-40-5211-336	POLICE ADM-REPAIRS/MAINTENANCE	1,261	1,383	1,000	1,473	1,500	1,500
100-40-5211-337	POLICE ADM-TRAV/CONFERENCE	1,997	3,036	2,500	1,268	1,500	2,500
100-40-5211-338	POLICE ADM-OPERATING EXPENSES	31,908	26,428	33,733	14,743	26,000	35,834
100-40-5211-800	POLICE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>POLICE ADMINISTRATION TOTAL</b>		<b>721,925</b>	<b>758,267</b>	<b>857,996</b>	<b>479,601</b>	<b>763,435</b>	<b>770,298</b>
<b>POLICE PATROL</b>							
100-40-5212-110	POLICE PATROL-SALARIES/WAGES	362,524	394,977	373,757	237,131	375,000	407,616
100-40-5212-111	POLICE PATROL-OVERTIME	165,938	187,890	155,240	87,865	202,000	190,073
100-40-5212-220	POLICE PATROL-HEALTH INSURANCE	108,174	109,758	104,325	68,884	98,500	109,985
100-40-5212-221	POLICE PATROL-LIFE INSURANCE	665	731	672	327	500	648
100-40-5212-222	POLICE PATROL-RETIREMENT	67,064	70,694	67,515	47,466	69,500	75,155
100-40-5212-223	POLICE PATROL-SOCIAL SECURITY	39,352	42,634	40,146	29,951	44,000	45,263
100-40-5212-224	POLICE PATROL-SICK LEAVE PO	-	-	-	29,953	31,653	-
100-40-5212-229	POLICE PATROL-INCOME CONTINUE	1,004	1,079	1,500	662	1,050	1,526
100-40-5212-336	POLICE PATROL-REPAIRS/MAINT	6,050	11,021	8,025	4,171	8,100	8,165
100-40-5212-337	POLICE PATROL-TRAV/CONFERENCE	1,082	1,236	1,000	124	700	1,000
100-40-5212-338	POLICE PATROL-OPERATING EXP	39,675	35,515	40,730	16,321	30,500	39,630
<b>POLICE PATROL TOTAL</b>		<b>791,528</b>	<b>855,533</b>	<b>792,909</b>	<b>522,855</b>	<b>861,503</b>	<b>879,061</b>
<b>CRIMINAL INVESTIGATION</b>							
100-40-5213-110	CRIMINAL INVEST-SALARIES/WAGES	268,304	286,503	270,721	199,378	309,000	330,361
100-40-5213-111	CRIMINAL INVEST-OVERTIME	-	-	-	-	-	3,559
100-40-5213-220	CRIMINAL INVEST-HEALTH INS	59,924	58,979	53,390	41,068	59,500	62,811
100-40-5213-221	CRIMINAL INVEST-LIFE INSURANCE	391	423	486	235	375	552
100-40-5213-222	CRIMINAL INVEST-RETIREMENT	34,060	35,896	34,552	26,210	40,000	41,218
100-40-5213-223	CRIMINAL INVEST-SOC. SECURITY	19,614	20,830	20,545	17,565	25,500	25,304
100-40-5213-224	CRIMINAL INVEST-SICK LEAVE PO	-	-	-	29,953	29,953	-
100-40-5213-229	CRIMINAL INVEST-OTHER BENEFITS	555	581	768	410	640	795
100-40-5213-338	CRIMINAL INVEST-OPERATING EXP	6,134	7,187	7,298	4,315	8,000	8,848
<b>CRIMINAL INVESTIGATION TOTAL</b>		<b>388,981</b>	<b>410,398</b>	<b>387,760</b>	<b>319,132</b>	<b>472,968</b>	<b>473,449</b>
<b>EDUCATION &amp; COMMUNITY RELATION</b>							
100-40-5214-110	EDUCATION & CR-SALARIES/WAGES	9,913	10,259	10,102	3,753	5,900	7,574
100-40-5214-111	EDUCATION & CR-OVERTIME	-	-	-	-	-	-
100-40-5214-220	EDUCATION & CR-HEALTH INS	1,462	1,438	1,992	788	1,130	1,394
100-40-5214-221	EDUCATION & CR-LIFE INSURANCE	10	10	18	4	6	12
100-40-5214-222	EDUCATION & CR-RETIREMENT	831	875	1,289	510	780	952
100-40-5214-223	EDUCATION & CR-SOCIAL SECURITY	736	758	767	292	450	574

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
100-40-5214-229	EDUCATION & CR-INCOME CONTIN	14	14	29	8	12	19
100-40-5214-338	EDUCATION & CR-OPERATING EXP	2,470	2,202	2,400	363	2,000	1,800
<b>EDUCATION &amp; COMMUNITY RELATION TOTAL</b>		<b>15,436</b>	<b>15,557</b>	<b>16,596</b>	<b>5,718</b>	<b>10,278</b>	<b>12,325</b>
<b>POLICE TRAINING</b>							
100-40-5215-110	TRAINING-SALARIES/WAGES	19,632	20,964	18,856	11,258	17,500	20,656
100-40-5215-111	TRAINING-OVERTIME	-	-	-	-	-	-
100-40-5215-220	TRAINING-HEALTH INSURANCE	4,385	4,316	3,719	2,363	3,400	3,801
100-40-5215-221	TRAINING-LIFE INSURANCE	28	31	34	11	16	33
100-40-5215-222	TRAINING-RETIREMENT	2,493	2,626	2,407	1,529	2,350	2,597
100-40-5215-223	TRAINING-SOCIAL SECURITY	1,435	1,524	1,431	875	1,350	1,564
100-40-5215-229	TRAINING-INCOME CONTINUATION	41	43	53	24	40	53
100-40-5215-337	TRAINING-TRAVEL/CONFERENCE	8,539	7,772	9,000	2,605	4,600	9,000
100-40-5215-338	TRAINING-OPERATING EXPENSES	8,009	6,750	8,200	1,535	5,600	8,200
<b>POLICE TRAINING TOTAL</b>		<b>44,563</b>	<b>44,025</b>	<b>43,700</b>	<b>20,201</b>	<b>34,856</b>	<b>45,905</b>
<b>CROSSING GUARDS</b>							
100-40-5217-110	CROSSING GUARDS-SALARIES/WAGES	6,093	6,245	6,491	1,812	4,300	6,495
100-40-5217-223	CROSSING GUARDS-SOC SECURITY	466	477	497	153	325	497
<b>CROSSING GUARDS TOTAL</b>		<b>6,559</b>	<b>6,722</b>	<b>6,988</b>	<b>1,964</b>	<b>4,625</b>	<b>6,992</b>
<b>ANIMAL POUND</b>							
100-40-5343-338	ANIMAL POUND-OPERATING EXP	12,000	12,000	12,000	8,000	12,000	12,000
<b>ANIMAL POUND TOTAL</b>		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>	<b>12,000</b>
<b>POLICE DEPARTMENT TOTAL</b>		<b>1,980,991</b>	<b>2,102,502</b>	<b>2,117,949</b>	<b>1,357,472</b>	<b>2,159,665</b>	<b>2,200,030</b>
<b>FIRE DEPARTMENT</b>							
<b>FIRE ADMINISTRATION</b>							
100-50-5231-110	FIRE ADM-SALARIES/WAGES	99,795	102,888	105,509	61,946	105,550	82,997
100-50-5231-220	FIRE ADM-HEALTH INSURANCE	22,094	20,238	20,008	9,834	14,000	9,596
100-50-5231-221	FIRE ADM-LIFE INSURANCE	102	112	122	76	118	93
100-50-5231-222	FIRE ADM-RETIREMENT	9,785	9,867	11,164	7,666	11,520	8,537
100-50-5231-223	FIRE ADM-SOCIAL SECURITY	6,355	6,296	7,225	4,689	7,050	5,479
100-50-5231-224	FIRE ADM-SICK LEAVE PO	-	1,657	1,492	-	1,500	747
100-50-5231-229	FIRE ADM-INCOME CONTINUATION	604	608	648	405	609	490
100-50-5231-330	FIRE ADM-OFFICE SUPPLIES	1,198	1,557	850	583	850	850
100-50-5231-331	FIRE ADM-TELEPHONE	3,105	2,817	2,200	1,623	2,200	2,200
100-50-5231-332	FIRE ADM-UTILITIES	-	8,950	8,256	4,422	8,256	8,256
100-50-5231-333	FIRE ADM-POSTAGE	193	242	200	119	200	200
100-50-5231-334	FIRE ADM-MEMBERSHIP DUES	634	1,150	1,254	570	1,254	1,254
100-50-5231-335	FIRE ADM-NEWSPAPER PUBLICATION	78	118	275	95	150	200
100-50-5231-336	FIRE ADM-REPAIRS/MAINTENANCE	291	1,218	900	921	1,100	900
100-50-5231-337	FIRE ADM-TRAVEL/CONFERENCE	796	1,115	1,090	-	-	1,090
100-50-5231-338	FIRE ADM-OPERATING EXPENSES	10,438	7,151	8,845	2,343	7,800	6,973
100-50-5231-800	FIRE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>FIRE ADMINISTRATION TOTAL</b>		<b>155,467</b>	<b>165,984</b>	<b>170,036</b>	<b>95,294</b>	<b>162,157</b>	<b>129,862</b>
<b>FIRE SUPPRESSION</b>							
100-50-5232-110	FIRE SUPPRESSION-SALARIES/WAGE	20,937	20,440	24,412	1,743	21,500	56,375
100-50-5232-220	FIRE SUPPRESSION-HEALTH INSURE	857	740	770	-	-	-

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
100-50-5232-221	FIRE SUPPRESSION-LIFE INSURE	3	4	5	3	5	5
100-50-5232-222	FIRE SUPPRESSION-RETIREMENT	263	263	322	219	330	333
100-50-5232-223	FIRE SUPPRESSION-SOC SECURITY	1,584	1,519	1,853	158	1,650	4,291
100-50-5232-229	FIRE SUPPRESSION-INCOME CONT	14	14	16	9	14	16
100-50-5232-331	FIRE SUPPRESSION-TELEPHONE	-	-	-	-	602	-
100-50-5232-336	FIRE SUPPRESSION-REPAIRS/MAINT	21,479	14,988	15,620	19,082	22,000	16,050
100-50-5232-338	FIRE SUPPRESSION-OPERATING EXP	13,820	13,014	12,050	7,025	12,050	11,233
<b>FIRE SUPPRESSION TOTAL</b>		<b>58,957</b>	<b>50,982</b>	<b>55,047</b>	<b>28,239</b>	<b>58,151</b>	<b>88,303</b>
<b>FIRE PREVENTION</b>							
100-50-5233-110	FIRE PREVENTION-SALARIES/WAGES	52,767	50,590	60,731	10,459	55,000	27,936
100-50-5233-220	FIRE PREVENTION-HEALTH INSURE	5,144	4,439	4,617	-	-	-
100-50-5233-221	FIRE PREVENTION-LIFE INSURANCE	21	25	27	17	27	23
100-50-5233-222	FIRE PREVENTION-RETIREMENT	1,579	1,579	1,934	1,315	1,850	1,665
100-50-5233-223	FIRE PREVENTION-SOC SECURITY	3,930	3,700	4,602	884	4,200	2,058
100-50-5233-229	FIRE PREVENTION-INCOME CONT	85	85	98	57	85	81
100-50-5233-334	FIRE PREVENTION-MEMBERSHIP DUE	275	482	450	435	625	625
100-50-5233-335	FIRE PREVENTION-NEWSPAPER PUBL	-	132	50	-	50	50
100-50-5233-336	FIRE PREVENTION-REPAIRS/MAINT	-	-	650	-	-	650
100-50-5233-337	FIRE PREVENTION-TRAVEL/CONFER	1,668	410	1,450	-	-	1,200
100-50-5233-338	FIRE PREVENTION-OPERATING EXP	3,782	4,422	3,450	(531)	3,450	3,450
<b>FIRE PREVENTION TOTAL</b>		<b>69,250</b>	<b>65,862</b>	<b>78,059</b>	<b>12,635</b>	<b>65,287</b>	<b>37,738</b>
<b>FIRE TRAINING</b>							
100-50-5234-110	FIRE TRAINING-SALARIES/WAGES	44,243	43,308	49,550	5,230	44,500	47,765
100-50-5234-220	FIRE TRAINING-HEALTH INSURE	2,572	2,219	2,309	-	-	-
100-50-5234-221	FIRE TRAINING-LIFE INSURANCE	10	12	14	8	12	9
100-50-5234-222	FIRE TRAINING-RETIREMENT	789	789	967	657	985	666
100-50-5234-223	FIRE TRAINING-SOCIAL SECURITY	3,326	3,195	3,791	458	3,500	3,640
100-50-5234-229	FIRE TRAINING-INCOME CONT	42	42	49	28	44	33
100-50-5234-334	FIRE TRAINING-MEMBERSHIP DUES	60	60	100	60	60	60
100-50-5234-335	FIRE TRAINING-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5234-337	FIRE TRAINING-TRAV/CONFERENCE	662	235	2,250	2,505	2,505	1,800
100-50-5234-338	FIRE TRAINING-OPERATING EXP	2,316	2,048	2,340	710	2,000	2,080
<b>FIRE TRAINING TOTAL</b>		<b>54,021</b>	<b>51,909</b>	<b>61,368</b>	<b>9,657</b>	<b>53,606</b>	<b>56,053</b>
<b>CODE/SAFETY COORDINATOR</b>							
100-50-5243-110	CODE/SAFETY-SALARIES/WAGES	4,737	4,855	5,454	3,486	5,600	11,177
100-50-5243-220	CODE/SAFETY-HEALTH INSURANCE	1,715	1,480	1,539	-	-	-
100-50-5243-221	CODE/SAFETY-LIFE INSURANCE	7	8	9	6	9	18
100-50-5243-222	CODE/SAFETY-RETIREMENT	526	526	645	438	660	1,332
100-50-5243-223	CODE/SAFETY-SOCIAL SECURITY	318	313	417	284	435	855
100-50-5243-224	CODE/SAFETY-SICK LEAVE PO	-	-	166	-	-	374
100-50-5243-229	CODE/SAFETY-INCOME CONTINUE	28	28	33	19	30	65
100-50-5243-333	CODE/SAFETY-POSTAGE	23	14	25	57	60	25
100-50-5243-334	CODE/SAFETY-MEMBERSHIP DUES	-	125	50	-	50	50
100-50-5243-337	CODE/SAFETY-TRAVEL/CONFERENCE	-	-	300	-	-	-
100-50-5243-338	CODE/SAFETY-OPERATING EXPENSES	-	-	-	-	-	-
<b>CODE/SAFETY COORDINATOR TOTAL</b>		<b>7,354</b>	<b>7,350</b>	<b>8,637</b>	<b>4,289</b>	<b>6,844</b>	<b>13,896</b>
<b>EMERGENCY GOVERNMENT</b>							

**CITY OF WAUPUN**  
**2021 Budget**  
**General Fund Expenditures**

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	Estimated	
100-50-5251-110	EMERGENCY GOVT-SALARIES/WAGES	7,646	7,916	8,133	5,195	8,200	33,095
100-50-5251-220	EMERGENCY GOVT-HEALTH INS	1,693	1,591	1,539	1,093	1,435	6,397
100-50-5251-221	EMERGENCY GOVT-LIFE INSURANCE	8	9	10	6	10	38
100-50-5251-222	EMERGENCY GOVT-RETIREMENT	849	858	954	657	985	3,915
100-50-5251-223	EMERGENCY GOVT-SOCIAL SECURITY	559	539	617	395	595	2,513
100-50-5251-224	EMERGENCY GOVT-SICK LEAVE PO	-	-	-	-	-	-
100-50-5251-229	EMERGENCY GOVT-INCOME CONTIN	55	55	58	37	56	240
100-50-5251-330	EMERGENCY GOVT-OFFICE SUPPLIES	-	215	400	-	250	400
100-50-5251-331	EMERGENCY GOVT-TELEPHONE	-	-	300	-	406	300
100-50-5251-332	EMERGENCY GOVT-UTILITIES	-	176	200	112	200	200
100-50-5251-333	EMERGENCY GOVT-POSTAGE	112	-	200	-	100	200
100-50-5251-334	EMERGENCY GOVT-MEMBERSHIP DUES	-	50	50	-	50	50
100-50-5251-335	EMERGENCY GOVT-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5251-336	EMERGENCY GOVT-REPAIRS/MAINT	-	1,372	1,500	2,034	2,034	1,600
100-50-5251-337	EMERGENCY GOVT-TRAV/CONFERENCE	82	57	500	409	409	500
100-50-5251-338	EMERGENCY GOVT-OPERATING EXP	625	332	500	260	-	250
<b>EMERGENCY GOVERNMENT TOTAL</b>		<b>11,628</b>	<b>13,170</b>	<b>14,960</b>	<b>10,197</b>	<b>14,730</b>	<b>49,698</b>
<b>FIRE DEPARTMENT TOTAL</b>		<b>356,677</b>	<b>355,258</b>	<b>388,107</b>	<b>160,312</b>	<b>360,775</b>	<b>375,549</b>
<b>LIBRARY</b>							
100-60-5511-110	LIBRARY-SALARIES/WAGES	339,056	-	-	-	-	-
100-60-5511-111	LIBRARY-OVERTIME	-	-	-	-	-	-
100-60-5511-220	LIBRARY-HEALTH INSURANCE	75,561	-	-	-	-	-
100-60-5511-221	LIBRARY-LIFE INSURANCE	624	-	-	-	-	-
100-60-5511-222	LIBRARY-RETIREMENT	18,106	-	-	-	-	-
100-60-5511-223	LIBRARY-SOCIAL SECURITY	24,789	-	-	-	-	-
100-60-5511-224	LIBRARY-SICK LEAVE PO	2,709	-	-	-	-	-
100-60-5511-229	LIBRARY-INCOME CONTINUATION	1,330	-	-	-	-	-
100-60-5511-330	LIBRARY-OFFICE SUPPLIES	7,965	-	-	-	-	-
100-60-5511-331	LIBRARY-TELEPHONE	4,439	-	-	-	-	-
100-60-5511-332	LIBRARY-UTILITIES	33,802	-	-	-	-	-
100-60-5511-333	LIBRARY-POSTAGE	1,474	-	-	-	-	-
100-60-5511-334	LIBRARY-MEMBERSHIP FEES	879	-	-	-	-	-
100-60-5511-335	LIBRARY-NEWSPAPER PUBLICATIONS	477	-	-	-	-	-
100-60-5511-336	LIBRARY-REPAIRS/MAINTENANCE	3,464	56	-	-	-	-
100-60-5511-337	LIBRARY-TRAVEL/CONFERENCE	1,710	-	-	-	-	-
100-60-5511-338	LIBRARY-OPERATING EXPENSES	27,888	-	-	-	-	-
<b>LIBRARY TOTAL</b>		<b>544,273</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS</b>							
<b>BUILDINGS &amp; GROUNDS</b>							
100-70-5410-110	BGMS-SALARIES/WAGES	230,698	223,425	239,967	169,886	272,000	243,461
100-70-5410-111	BGMS-OVERTIME	5,602	2,731	3,650	3,375	3,700	3,743
100-70-5410-220	BGMS-HEALTH INSURANCE	66,099	54,248	64,591	50,517	72,000	67,139
100-70-5410-221	BGMS-LIFE INSURANCE	487	433	653	481	762	745
100-70-5410-222	BGMS-RETIREMENT	14,178	12,907	16,854	11,249	18,000	17,114
100-70-5410-223	BGMS-SOCIAL SECURITY	17,385	16,129	18,637	13,814	22,700	18,911
100-70-5410-224	BGMS-SICK LEAVE PO	1,635	2,112	2,471	-	2,000	2,243
100-70-5410-229	BGMS-INCOME CONTINUATION	1,148	1,062	1,324	951	1,455	1,324
100-70-5410-331	BGMS-TELEPHONE	-	-	-	-	-	-

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
100-70-5410-332	BGMS-UTILITIES	83,221	68,503	70,884	33,865	63,000	66,000
100-70-5410-336	BGMS-REPAIRS/MAINTENANCE	89,297	76,450	69,561	52,545	80,000	81,411
100-70-5410-338	BGMS-OPERATING EXPENSES	47,904	49,841	63,300	38,213	64,000	79,800
100-70-5410-800	BGMS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>BUILDINGS &amp; GROUNDS TOTAL</b>		<b>557,653</b>	<b>507,841</b>	<b>551,893</b>	<b>374,896</b>	<b>599,617</b>	<b>581,890</b>
<b>MACHINERY &amp; EQUIPMENT</b>							
100-70-5411-110	MACHINERY & EQUIP-SALARY/WAGES	89,053	92,790	83,177	55,327	90,000	91,490
100-70-5411-111	MACHINERY & EQUIP-OVERTIME	183	306	626	-	100	535
100-70-5411-220	MACHINERY & EQUIP-HEALTH INS	31,872	34,412	31,985	25,873	35,500	31,985
100-70-5411-221	MACHINERY & EQUIP-LIFE INS	289	192	226	129	200	280
100-70-5411-222	MACHINERY & EQUIP-RETIREMENT	6,196	6,135	6,193	4,199	6,150	6,783
100-70-5411-223	MACHINERY & EQUIP-SOC SECURITY	6,677	8,500	6,411	4,558	6,500	7,040
100-70-5411-224	MACHINERY & EQUIP-SICK LEAVE P	161	22,288	908	-	-	889
100-70-5411-229	MACHINERY & EQUIP-INCOME CONT	500	534	487	463	650	525
100-70-5411-336	MACHINERY & EQUIP-REPAIR/MAINT	96,295	109,366	92,800	59,280	93,000	96,800
100-70-5411-337	MACHINERY & EQUIP-TRAV/CONF	-	-	1,500	-	2,000	1,500
100-70-5411-338	MACHINERY & EQUIP-OPERATING	44,458	43,198	56,920	26,353	45,000	56,920
100-70-5411-800	MACHINERY & EQUIP-CAP OUTLAY	-	-	-	-	-	-
<b>MACHINERY &amp; EQUIPMENT TOTAL</b>		<b>275,683</b>	<b>317,721</b>	<b>281,233</b>	<b>176,182</b>	<b>279,100</b>	<b>294,746</b>
<b>GARAGES &amp; SHEDS</b>							
100-70-5412-110	GARAGES/SHEDS-SALARIES/WAGES	153	1,295	2,519	568	1,130	1,278
100-70-5412-111	GARAGES/SHEDS-OVERTIME	-	-	-	-	-	-
100-70-5412-220	GARAGES/SHEDS-HEALTH INSURANCE	103	474	646	-	150	336
100-70-5412-221	GARAGES/SHEDS-LIFE INSURANCE	1	6	7	-	5	4
100-70-5412-222	GARAGES/SHEDS-RETIREMENT	10	85	177	38	80	90
100-70-5412-223	GARAGES/SHEDS-SOCIAL SECURITY	11	94	193	43	90	98
100-70-5412-224	GARAGES/SHEDS-SICK LEAVE PO	-	-	26	-	-	12
100-70-5412-229	GARAGES/SHEDS-INCOME CONTINUE	2	11	14	-	2	7
100-70-5412-331	GARAGES/SHEDS-TELEPHONE	-	-	-	84	400	1,200
100-70-5412-332	GARAGES/SHEDS-UTILITIES	40,995	23,433	28,000	14,283	25,500	28,000
100-70-5412-336	GARAGES/SHEDS-REPAIRS/MAINT	5,221	9,412	7,753	3,086	6,000	7,753
100-70-5412-338	GARAGES/SHEDS-OPERATING EXP	9,994	9,799	9,700	6,364	9,700	8,200
100-70-5412-800	GARAGES/SHEDS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>GARAGES &amp; SHEDS TOTAL</b>		<b>56,491</b>	<b>44,609</b>	<b>49,035</b>	<b>24,466</b>	<b>43,057</b>	<b>46,977</b>
<b>ENGINEERING &amp; ADMIN</b>							
100-70-5420-110	ENGIN & ADM-SALARIES/WAGES	66,144	67,594	68,466	43,825	68,600	70,117
100-70-5420-111	ENGIN & ADM-OVERTIME	-	-	-	-	-	-
100-70-5420-220	ENGIN & ADM-HEALTH INSURANCE	13,833	12,729	12,312	8,742	12,350	12,794
100-70-5420-221	ENGIN & ADM-LIFE INSURANCE	103	113	140	76	120	140
100-70-5420-222	ENGIN & ADM-RETIREMENT	4,428	4,406	4,656	3,167	4,930	4,733
100-70-5420-223	ENGIN & ADM-SOCIAL SECURITY	4,885	4,974	5,238	3,436	5,345	5,364
100-70-5420-224	ENGIN & ADM SICK LEAVE PO	2,132	844	2,316	-	1,800	2,348
100-70-5420-229	ENGIN & ADM-INCOME CONTINUE	211	209	240	139	210	240

**CITY OF WAUPUN**  
**2021 Budget**  
**General Fund Expenditures**

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020	2020	2021
					8 Month Actual	Estimated	Budget
100-70-5420-330	ENGIN & ADM-OFFICE EXPENSES	630	346	750	190	400	750
100-70-5420-331	ENGIN & ADM-TELEPHONE	1,995	3,055	2,900	1,669	2,700	2,900
100-70-5420-333	ENGIN & ADM-POSTAGE	1,399	526	1,000	250	500	1,000
100-70-5420-334	ENGIN & ADM-MEMBERSHIP DUES	286	292	400	298	298	430
100-70-5420-335	ENGIN & ADM-NEWSPAPER PUB.	1,308	1,446	1,200	233	500	1,200
100-70-5420-336	ENGIN & ADM-REPAIRS/MAINT	6,732	734	1,000	238	400	400
100-70-5420-337	ENGIN & ADM-TRAV/CONFERENCE	160	1,432	1,500	125	250	500
100-70-5420-338	ENGIN & ADM-OPERATING EXPENSES	54,794	36,977	43,550	20,069	33,000	40,000
100-70-5420-800	ENGIN & ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>ENGINEERING &amp; ADMIN TOTAL</b>		<b>159,041</b>	<b>135,677</b>	<b>145,667</b>	<b>82,457</b>	<b>131,403</b>	<b>142,916</b>
<b>STREET MAINTENANCE</b>							
100-70-5431-110	STREET MAINT-SALARIES/WAGES	38,873	48,365	71,171	21,828	46,600	52,398
100-70-5431-111	STREET MAINT-OVERTIME	59	1,179	261	-	200	267
100-70-5431-220	STREET MAINT-HEALTH INSURANCE	17,875	18,553	21,298	14,059	19,000	16,946
100-70-5431-221	STREET MAINT-LIFE INSURANCE	159	187	194	144	230	160
100-70-5431-222	STREET MAINT-RETIREMENT	2,504	3,277	4,999	1,888	3,200	3,683
100-70-5431-223	STREET MAINT-SOCIAL SECURITY	2,737	3,629	5,847	2,049	3,400	4,411
100-70-5431-224	STREET MAINT-SICK LEAVE PO	2,872	2,944	733	-	3,000	483
100-70-5431-229	STREET MAINT-INCOME CONTINUE	232	280	393	162	300	285
100-70-5431-330	STREET MAINT-OFFICE SUPPLIES	-	-	-	-	-	-
100-70-5431-336	STREET MAINT-REPAIRS/MAINT	58,808	45,226	72,000	46,345	67,000	67,200
100-70-5431-337	STREET MAINT-TRAV/CONFERENCE	-	-	-	285	285	300
100-70-5431-338	STREET MAINT-OPERATING EXP	-	-	-	-	-	-
100-70-5431-800	STREET MAINT-CAPITAL OUTLAY	-	-	-	-	-	-
<b>STREET MAINTENANCE TOTAL</b>		<b>124,119</b>	<b>123,637</b>	<b>176,895</b>	<b>86,760</b>	<b>143,215</b>	<b>146,134</b>
<b>CURBS &amp; GUTTERS</b>							
100-70-5433-110	CURBS & GUTTERS-SALARIES/WAGES	3,552	7,580	9,448	41	200	7,668
100-70-5433-111	CURBS & GUTTERS-OVERTIME	-	-	-	-	-	-
100-70-5433-220	CURBS & GUTTERS-HEALTH INS	1,800	2,705	2,423	21	100	2,014
100-70-5433-221	CURBS & GUTTERS-LIFE INSURANCE	18	30	26	0	5	23
100-70-5433-222	CURBS & GUTTERS-RETIREMENT	238	496	664	3	25	539
100-70-5433-223	CURBS & GUTTERS-SOC SECURITY	258	547	723	3	25	587
100-70-5433-224	CURBS & GUTTERS-SICK LEAVE PO	-	-	97	-	-	71
100-70-5433-229	CURBS & GUTTERS-INCOME CONTINU	35	57	52	0	5	42
100-70-5433-335	CURBS & GUTTERS-NEWSPAPER PUB.	-	-	-	-	-	-
100-70-5433-336	CURBS & GUTTERS-REPAIRS/MAINT	1,083	2,248	3,000	1,269	2,000	2,500
100-70-5433-338	CURBS & GUTTERS-OPERATING EXP	-	-	-	-	-	-
100-70-5433-800	CURBS & GUTTERS-CAPITAL OUTALY	-	-	-	-	-	-
<b>CURBS &amp; GUTTERS TOTAL</b>		<b>6,984</b>	<b>13,662</b>	<b>16,432</b>	<b>1,337</b>	<b>2,360</b>	<b>13,444</b>
<b>SNOW &amp; ICE CONTROL</b>							
100-70-5435-110	SNOW/ICE CONT-SALARIES/WAGES	35,752	47,094	37,790	27,856	37,790	43,452
100-70-5435-111	SNOW/ICE CONT-OVERTIME	39,390	56,568	42,710	32,608	42,710	44,002
100-70-5435-220	SNOW/ICE CONT-HEALTH INSURANCE	15,479	22,022	9,693	3,903	6,000	11,415
100-70-5435-221	SNOW/ICE CONT-LIFE INSURANCE	178	231	103	53	75	133
100-70-5435-222	SNOW/ICE CONT-RETIREMENT	4,989	6,814	2,654	4,341	5,150	3,054
100-70-5435-223	SNOW/ICE CONT-SOC SECURITY	5,428	7,624	6,158	4,795	5,800	6,690
100-70-5435-224	SNOW/ICE CONT-SICK LEAVE PO	-	-	389	-	-	400

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020	2020	2021
					8 Month Actual	Estimated	Budget
100-70-5435-229	SNOW/ICE CONT-INCOME CONTINUE	310	445	209	85	125	236
100-70-5435-336	SNOW/ICE CONT-REPAIRS/MAINT	45,604	74,249	61,000	28,850	50,000	56,000
100-70-5435-338	SNOW/ICE CONT-OPERATING EXP	-	-	-	-	-	-
<b>SNOW &amp; ICE CONTROL TOTAL</b>		<b>147,128</b>	<b>215,047</b>	<b>160,706</b>	<b>102,493</b>	<b>147,650</b>	<b>165,384</b>
<b>TRAFFIC CONTROL</b>							
100-70-5441-110	TRAFFIC CONT-SALARIES/WAGES	9,112	15,419	12,597	13,367	17,000	16,614
100-70-5441-111	TRAFFIC CONT-OVERTIME	-	-	156	-	-	-
100-70-5441-220	TRAFFIC CONT-HEALTH INSURANCE	3,626	3,235	3,231	3,941	5,100	4,365
100-70-5441-221	TRAFFIC CONT-LIFE INSURANCE	39	35	34	47	65	51
100-70-5441-222	TRAFFIC CONT-RETIREMENT	624	942	885	972	1,150	1,168
100-70-5441-223	TRAFFIC CONT-SOCIAL SECURITY	673	1,031	976	1,063	1,250	1,271
100-70-5441-224	TRAFFIC CONT-SICK LEAVE PO	-	-	130	-	-	153
100-70-5441-229	TRAFFIC CONT-INCOME CONTINUE	52	54	70	85	105	90
100-70-5441-332	TRAFFIC CONT-UTILITIES	3,592	3,076	3,500	1,768	3,100	3,500
100-70-5441-336	TRAFFIC CONT-REPAIRS/MAINT	8,714	12,087	10,700	4,741	10,000	11,200
100-70-5441-338	TRAFFIC CONT-OPERATING EXP	-	-	-	140	-	-
<b>TRAFFIC CONTROL TOTAL</b>		<b>26,433</b>	<b>35,879</b>	<b>32,278</b>	<b>26,125</b>	<b>37,770</b>	<b>38,412</b>
<b>STREET LIGHTING</b>							
100-70-5442-332	STREET LIGHTING-UTILITIES	143,200	136,626	135,500	77,916	134,500	135,500
<b>STREET LIGHTING TOTAL</b>		<b>143,200</b>	<b>136,626</b>	<b>135,500</b>	<b>77,916</b>	<b>134,500</b>	<b>135,500</b>
<b>TREE &amp; BRUSH CONTROL</b>							
100-70-5443-110	TREE/BRUSH CONT-SALARIES/WAGES	36,403	29,788	25,193	20,719	30,500	32,589
100-70-5443-111	TREE/BRUSH CONT-OVERTIME	314	375	730	327	327	535
100-70-5443-220	TREE/BRUSH CONT-HEALTH INS	9,328	7,885	6,462	4,299	7,200	8,561
100-70-5443-221	TREE/BRUSH CONT-LIFE INSURANCE	94	90	69	74	110	100
100-70-5443-222	TREE/BRUSH CONT-RETIREMENT	2,458	2,143	1,769	1,450	2,100	2,291
100-70-5443-223	TREE/BRUSH CONT-SOC SECURITY	2,657	2,394	1,983	1,577	2,400	2,534
100-70-5443-224	TREE/BRUSH CONT-SICK LEAVE PO	-	-	259	-	-	300
100-70-5443-229	TREE/BRUSH CONT-INCOME CONTINU	165	147	139	92	170	177
100-70-5443-336	TREE/BRUSH CONT-REPAIRS/MAINT	2,929	25	-	10	10	-
100-70-5443-338	TREE/BRUSH CONT-OPERATING EXP	-	4,283	7,000	34	10,263	10,665
<b>TREE &amp; BRUSH CONTROL TOTAL</b>		<b>54,348</b>	<b>47,128</b>	<b>43,605</b>	<b>28,581</b>	<b>53,080</b>	<b>57,752</b>
<b>SIDEWALKS &amp; CROSSWALKS</b>							
100-70-5444-110	SIDEWALKS/XWALKS-SALARIES/WAGE	1,112	859	6,298	619	700	2,556
100-70-5444-111	SIDEWALKS/XWALKS-OVERTIME	40	-	209	-	-	160
100-70-5444-220	SIDEWALKS/XWALKS-HEALTH INS	138	457	1,615	233	250	671
100-70-5444-221	SIDEWALKS/XWALKS-LIFE INS	2	4	17	4	4	8
100-70-5444-222	SIDEWALKS/XWALKS-RETIREMENT	77	56	442	42	45	180
100-70-5444-223	SIDEWALKS/XWALKS-SOC SECURITY	84	62	498	46	50	208
100-70-5444-224	SIDEWALKS/XWALKS-SICK LEAVE PO	-	-	65	-	-	24
100-70-5444-229	SIDEWALKS/XWALKS-INCOME CONTIN	3	9	35	7	7	14
100-70-5444-336	SIDEWALKS/XWALKS-REPAIRS/MAINT	531	1,576	2,000	880	2,000	2,000
100-70-5444-338	SIDEWALKS/XWALKS-OPERATING EXP	-	-	8,000	-	-	8,000
100-70-5444-800	SIDEWALKS/XWALKS-CAPITAL OUTLA	-	-	-	-	-	-
<b>SIDEWALKS &amp; CROSSWALKS TOTAL</b>		<b>1,987</b>	<b>3,022</b>	<b>19,179</b>	<b>1,831</b>	<b>3,056</b>	<b>13,821</b>

CITY OF WAUPUN  
2021 Budget  
General Fund Expenditures

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>BUILDING ROADS</b>							
100-70-5475-338	RECYCLING-OPERATING EXPENSES	-	-	-	-	-	-
<b>BUILDING ROADS TOTAL</b>							
		-	-	-	-	-	-
<b>WEED CONTROL</b>							
100-70-5613-110	WEED CONTROL-SALARIES/WAGES	9,079	9,393	6,298	5,718	7,300	10,224
100-70-5613-111	WEED CONTROL-OVERTIME	-	-	-	-	-	-
100-70-5613-220	WEED CONTROL-HEALTH INSURANCE	956	2,558	1,615	2,194	2,560	2,686
100-70-5613-221	WEED CONTROL-LIFE INSURANCE	9	27	17	29	40	31
100-70-5613-222	WEED CONTROL-RETIREMENT	608	615	442	386	530	719
100-70-5613-223	WEED CONTROL-SOCIAL SECURITY	655	678	482	414	550	782
100-70-5613-224	WEED CONTROL-SICK LEAVE PO	-	-	65	-	-	94
100-70-5613-229	WEED CONTROL-INCOME CONTINUE	15	53	35	57	70	56
100-70-5613-336	WEED CONTROL-REPAIRS/MAINT	-	-	-	-	-	-
100-70-5613-338	WEED CONTROL-OPERATING EXP	1,365	3,012	2,450	1,481	2,450	2,450
<b>WEED CONTROL TOTAL</b>		<b>12,687</b>	<b>16,336</b>	<b>11,405</b>	<b>10,280</b>	<b>13,500</b>	<b>17,042</b>
<b>PUBLIC WORKS TOTAL</b>		<b>1,565,755</b>	<b>1,597,187</b>	<b>1,623,828</b>	<b>993,323</b>	<b>1,588,308</b>	<b>1,654,018</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>							
<b>LAND USE PLANNING</b>							
100-80-5632-110	LAND USE PLAN-SALARIES/WAGES	160	200	300	100	220	300
<b>LAND USE PLANNING TOTAL</b>		<b>160</b>	<b>200</b>	<b>300</b>	<b>100</b>	<b>220</b>	<b>300</b>
<b>ECONOMIC DEVELOPMENT</b>							
100-80-5670-110	ECONOMIC DEV-SALARIES/WAGES	63,220	90,973	91,003	47,943	76,500	69,849
100-80-5670-111	ECONOMIC DEV-OVERTIME	-	-	-	366	366	-
100-80-5670-220	ECONOMIC DEV-HEALTH INSURANCE	9,040	11,601	17,699	7,208	10,500	10,649
100-80-5670-221	ECONOMIC DEV-LIFE INSURANCE	179	212	240	92	150	164
100-80-5670-222	ECONOMIC DEV-RETIREMENT	4,360	6,033	6,143	3,522	5,470	4,715
100-80-5670-223	ECONOMIC DEV-SOCIAL SECURITY	4,803	6,678	6,962	3,870	5,990	5,343
100-80-5670-224	ECONOMIC DEV-SICK LEAVE PO	-	-	-	-	-	-
100-80-5670-229	ECONOMIC DEV-INCOME CONTINUAT	325	426	630	333	520	438
100-80-5670-330	ECONOMIC DEV-OFFICE SUPPLIES	78	102	100	232	-	-
100-80-5670-331	ECONOMIC DEV-TELEPHONE	-	-	-	-	-	-
100-80-5670-333	ECONOMIC DEV-POSTAGE	-	-	150	-	-	100
100-80-5670-334	ECONOMIC DEV-DUES/SUBSCRIPT	745	975	1,640	995	995	1,420
100-80-5670-335	ECONOMIC DEV-NEWSPAPER PUB	-	-	-	-	-	-
100-80-5670-337	ECONOMIC DEV-TRAVEL/CONFERENC	415	4,410	4,018	1,329	2,000	2,970
100-80-5670-338	ECONOMIC DEV-OPERATING EXP	69,528	38,510	24,000	407	18,000	17,500
<b>ECONOMIC DEVELOPMENT TOTAL</b>		<b>152,690</b>	<b>159,920</b>	<b>152,585</b>	<b>66,297</b>	<b>120,491</b>	<b>113,147</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>		<b>152,850</b>	<b>160,120</b>	<b>152,885</b>	<b>66,397</b>	<b>120,711</b>	<b>113,447</b>
<b>OTHER FINANCING USES</b>							
100-10-5950-6-01	TRANSFER TO TIF #5	230,000	-	230,000	-	230,000	230,000
100-10-5950-6-02	TRANSFER TO FUND 409	-	-	-	-	-	-
100-10-5950-6-03	TRANSFER TO TIF #4	-	-	-	-	-	-
100-10-5950-6-04	TRANSFER TO TAXI GRANT FUND	-	-	-	-	-	-
100-10-5950-6-05	TRANSFER TO ERF	-	30,000	-	-	-	-



CITY OF WAUPUN  
 2021 Budget  
 General Fund Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 8 Month Actual</u>	<u>2020 Estimated</u>	<u>2021 Budget</u>
100-10-5950-6-06	TRANSFER TO CAPITAL PROJECTS	438,132	200,000	-	-	-	-
		<u>668,132</u>	<u>230,000</u>	<u>230,000</u>	<u>-</u>	<u>230,000</u>	<u>230,000</u>
<b>GENERAL FUND GRAND TOTAL</b>		<u>6,690,501</u>	<u>5,797,575</u>	<u>5,910,082</u>	<u>3,406,917</u>	<u>5,736,009</u>	<u>6,044,674</u>

**CITY OF WAUPUN**  
**2021 Budget**

**TRUST FUNDS**

	2018 Actual	2019 Actual	2020 Budget	2020 8 Month Actual	2020 Estimated	2021 Budget
<b>REVENUES</b>						
Intergovernmental	\$ 155,920	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	5,202	750	332	218	400	100
Miscellaneous Revenues	9,703	-	-	-	-	-
TOTAL REVENUES	<u>170,825</u>	<u>750</u>	<u>332</u>	<u>218</u>	<u>400</u>	<u>100</u>
<b>EXPENDITURES</b>						
Brooks Fund	-	-	-	-	75,000	-
Library Trust Funds	3,865	-	-	-	-	-
Library Systems Fund	164,194	-	-	-	-	-
Other Financing Uses						
Unrealized gains (losses) on investments	-	-	-	-	-	-
Transfers Out	-	382,830	-	-	-	-
TOTAL EXPENDITURES	<u>168,060</u>	<u>382,830</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2,765	(382,080)	332	218	(74,600)	100
FUND BALANCE - BEGINNING OF YEAR	<u>487,008</u>	<u>489,774</u>	<u>107,693</u>	<u>107,693</u>	<u>107,693</u>	<u>33,093</u>
FUND BALANCE - END OF YEAR	<u>\$ 489,774</u>	<u>\$ 107,693</u>	<u>\$ 108,025</u>	<u>\$ 107,911</u>	<u>\$ 33,093</u>	<u>\$ 33,193</u>

CITY OF WAUPUN  
2021 Budget  
Trust Funds

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TRUST FUNDS</b>							
<b>REVENUES</b>							
200-43-4345-0-00	ST AID-WINNEFOX/MID-WISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-43-4367-0-00	COUNTY LIBRARY CONTRIBUTION	155,920	-	-	-	-	-
200-48-4811-0-00	INTEREST REVENUE	3,569	750	332	218	400	100
200-48-4816-0-00	DIVIDEND REVENUE	1,633	-	-	-	-	-
200-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	1,857	-	-	-	-	-
200-48-4861-0-00	GRANTS AND DONATIONS	7,846	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>170,825</b>	<b>750</b>	<b>332</b>	<b>218</b>	<b>400</b>	<b>100</b>
<b>EXPENDITURES</b>							
200-80-5502-3-38	BROOKS FUND-EXPENSES	-	-	-	-	75,000	-
200-80-5503-1-10	LIBRARY SYSTEMS-SALARIES/WAGES	13,928	-	-	-	-	-
200-80-5503-2-23	LIBRARY SYSTEMS-FICA	1,066	-	-	-	-	-
200-80-5503-3-38	LIBRARY SYSTEMS FUND-EXPENSES	149,201	-	-	-	-	-
200-80-5504-3-38	LIBRARY TRUST FUND-EXPENSES	3,865	-	-	-	-	-
200-80-5507-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
200-80-5590-3-38	UNREALIZED LOSS ON INVESTMENTS	-	-	-	-	-	-
200-80-5950-3-38	OPERATING TRANS OUT-LIBR TO GF	-	-	-	-	-	-
200-80-5960-3-38	OPERATING TRANS OUT - CAPITAL	-	-	-	-	-	-
200-80-5970-3-38	OPERATING TRANS OUT - LIBRARY	-	382,830	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>168,060</b>	<b>382,830</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>
<b>TRUST FUNDS TOTAL</b>		<b>\$ 2,765</b>	<b>\$ (382,080)</b>	<b>\$ 332</b>	<b>\$ 218</b>	<b>\$ (74,600)</b>	<b>\$ 100</b>

**CITY OF WAUPUN**  
**2021 Budget**

**LIBRARY FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
General Property Taxes	\$ -	\$ 541,000	\$ 519,150	\$ 519,150	\$ 519,150	\$ 516,792
Intergovernmental	-	168,852	194,000	193,401	193,401	201,800
Miscellaneous Revenues	-	35,429	18,836	13,012	16,225	11,500
Unrealized gains (losses) on investments	-	18,799	-	-	-	-
Transfers In	-	382,830	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,146,911</b>	<b>731,986</b>	<b>725,563</b>	<b>728,776</b>	<b>730,092</b>
<b>EXPENDITURES</b>						
Personnel wages and benefits	-	484,658	508,473	307,958	494,040	504,077
Operating expenses	-	255,480	223,513	114,128	217,825	226,015
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>740,138</b>	<b>731,986</b>	<b>422,086</b>	<b>711,865</b>	<b>730,092</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>406,772</b>	<b>0</b>	<b>303,477</b>	<b>16,911</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>406,772</b>	<b>406,772</b>	<b>406,772</b>	<b>423,683</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ 406,772</b>	<b>\$ 406,773</b>	<b>\$ 710,249</b>	<b>\$ 423,683</b>	<b>\$ 423,683</b>

CITY OF WAUPUN  
2021 Budget  
Library Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>LIBRARY FUND</b>							
<b>REVENUES</b>							
210-41-4111-0-00	GENERAL PROPERTY TAXES	\$ -	\$ 541,000	\$ 519,150	\$ 519,150	\$ 519,150	\$ 516,792
210-43-4367-0-00	COUNTY APPROPRIATION	-	168,852	194,000	193,401	193,401	201,800
210-46-4671-0-00	FEES-LIBRARY	-	5,785	4,000	1,170	2,000	1,200
210-48-4811-0-00	INTEREST REVENUE	-	6,699	7,000	1,480	3,000	2,500
210-48-4816-0-00	DIVIDEND REVENUE	-	2,315	1,800	1,276	2,464	1,800
210-48-4861-0-00	GRANTS AND DONATIONS	-	20,630	6,036	9,086	8,761	6,000
210-49-4920-0-00	OPERATING TRANSFERS IN	-	382,830	-	-	-	-
210-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	-	18,799	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,146,911</b>	<b>731,986</b>	<b>725,563</b>	<b>728,776</b>	<b>730,092</b>
<b>EXPENDITURES</b>							
210-60-5504-3-38	LIBRARY-TRUST OPERATING EXPENS	-	13,736	-	6,388	6,312	-
210-60-5504-8-00	LIBRARY-TRUST CAPITAL EXPENSES	-	23,956	-	-	-	-
210-60-5511-1-10	LIBRARY-SALARIES/WAGES	-	364,849	386,345	233,348	380,000	394,072
210-60-5511-1-11	LIBRARY-OVERTIME	-	-	-	-	-	-
210-60-5511-2-20	LIBRARY-HEALTH INSURANCE	-	70,127	67,918	41,584	60,000	54,576
210-60-5511-2-21	LIBRARY-LIFE INSURANCE	-	712	791	500	791	791
210-60-5511-2-22	LIBRARY-RETIREMENT	-	18,234	19,600	13,201	19,600	19,992
210-60-5511-2-23	LIBRARY-SOCIAL SECURITY	-	26,628	29,555	18,438	29,555	30,147
210-60-5511-2-24	LIBRARY-SICK LEAVE PO	-	2,777	2,764	-	2,764	3,000
210-60-5511-2-29	LIBRARY-INCOME CONTINUATION	-	1,330	1,500	887	1,330	1,500
210-60-5511-3-30	LIBRARY-OFFICE SUPPLIES	-	19,819	21,000	5,328	21,000	21,000
210-60-5511-3-31	LIBRARY-TELECOMMUNICATIONS	-	3,863	3,900	2,381	3,900	4,000
210-60-5511-3-32	LIBRARY-UTILITIES	-	30,774	24,263	14,300	24,263	24,263
210-60-5511-3-33	LIBRARY-POSTAGE	-	1,524	1,600	659	1,600	1,600
210-60-5511-3-34	LIBRARY-MEMBERSHIP FEES	-	490	2,500	917	1,000	2,500
210-60-5511-3-35	LIBRARY-PUBLICATIONS/PROMOTION	-	3,181	7,000	1,547	7,000	7,000
210-60-5511-3-36	LIBRARY-REPAIRS/MAINTENANCE	-	1,866	4,500	3,707	4,500	6,000
210-60-5511-3-37	LIBRARY-TRAVEL/CONFERENCE	-	3,000	4,500	426	500	3,000
210-60-5511-3-38	LIBRARY-AUTOMATION/TECHNOLOGY	-	30,432	32,000	28,047	32,000	33,000
210-60-5511-3-39	LIBRARY-BOOKS	-	63,188	59,250	23,062	59,250	60,652
210-60-5511-3-40	LIBRARY-AUDIOVISUAL	-	20,755	20,000	4,809	20,000	20,000
210-60-5511-3-41	LIBRARY-PERIODICALS	-	9,183	9,000	5,484	9,000	9,000
210-60-5511-3-42	LIBRARY-DATABASES	-	12,213	14,000	8,040	14,000	14,000
210-60-5511-3-43	LIBRARY-FURNISHINGS REPLACEMNT	-	7,936	10,000	6,435	8,000	10,000
210-60-5511-3-44	LIBRARY-PROGRAMMING	-	6,905	7,500	1,539	3,000	7,500
210-60-5511-3-45	LIBRARY-MISCELLANEOUS	-	2,659	2,500	1,059	2,500	2,500
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>740,138</b>	<b>731,986</b>	<b>422,086</b>	<b>711,865</b>	<b>730,092</b>
		<b>\$ -</b>	<b>\$ 406,772</b>	<b>\$ 0</b>	<b>\$ 303,477</b>	<b>\$ 16,911</b>	<b>\$ -</b>

**CITY OF WAUPUN**  
**2021 Budget**

**GRANTS & DONATIONS FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
Miscellaneous Revenues	-	31,931	86,774	29,167	75,058	66,986
TOTAL REVENUES	<u>-</u>	<u>31,931</u>	<u>86,774</u>	<u>29,167</u>	<u>75,058</u>	<u>66,986</u>
<b>EXPENDITURES</b>						
Operating Expenses	-	26,504	86,774	28,417	65,433	76,860
TOTAL EXPENDITURES	<u>-</u>	<u>26,504</u>	<u>86,774</u>	<u>28,417</u>	<u>65,433</u>	<u>76,860</u>
NET CHANGE IN FUND BALANCE	-	5,428	-	750	9,625	(9,874)
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>5,428</u>	<u>5,428</u>	<u>5,428</u>	<u>15,053</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 5,428</u>	<u>\$ 5,428</u>	<u>\$ 6,177</u>	<u>\$ 15,053</u>	<u>\$ 5,179</u>

CITY OF WAUPUN  
2021 Budget  
Grants and Donations Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>GRANTS AND DONATIONS FUND</b>							
<b>REVENUES</b>							
220-48-4850-0-01	GRANTS-RURAL AGING PROJECT	\$ -	\$ 19,911	\$ 81,774	\$ 14,472	\$ 49,183	\$ 60,986
220-48-4850-0-02	GRANTS-CVMIC SAFETY PROGRAM	-	5,000	5,000	-	5,000	5,000
220-48-4850-0-03	DONATIONS-FISH WITH ME	-	-	-	-	-	-
220-48-4850-0-04	GRANTS-FIRE DEPT PVT ORG GRANT	-	1,300	-	4,852	4,852	-
220-48-4850-0-05	GRANTS-REC DEPT PVT ORG GRANT	-	4,720	-	3,600	5,150	-
220-48-4850-0-06	GRANTS-SENIOR CTR PVT ORG GRNT	-	1,000	-	-	-	-
220-48-4850-0-07	DONATIONS-ECONOMIC DEVELOPMENT	-	-	-	1,000	1,000	1,000
220-48-4850-0-08	DONATIONS-REC DEPT KAYAK LAUNC	-	-	-	5,244	9,874	-
	TOTAL REVENUES	-	<u>31,931</u>	<u>86,774</u>	<u>29,167</u>	<u>75,058</u>	<u>66,986</u>
<b>EXPENDITURES</b>							
220-10-5140-4-00	GEN GOV'T-CVMIC SAFETY PGM EXP	-	-	-	747	747	-
220-20-5513-3-38	SENIOR CENTER EXPENSE	-	997	-	-	3	-
220-20-5520-3-38	RECREATION-PARK EXPENSE	-	-	-	5,052	8,320	-
220-20-5525-3-38	RECREATION-CVMIC SAFETY PGM EX	-	3,405	-	-	2,243	-
220-20-5540-3-38	RECREATION-KAYAK LAUNCH EXPENS	-	-	-	-	-	9,874
220-40-5210-3-38	POLICE-CVMIC SAFETY PGM EXP	-	1,596	5,000	-	767	5,000
220-40-5211-3-38	POLICE-FISH WITH ME EXPENSE	-	-	-	-	-	-
220-50-5212-3-38	FIRE-CVMIC SAFETY PGM EXP	-	-	-	-	417	-
220-50-5231-3-38	FIRE-PRIVATE ORG GRANT EXPENSE	-	595	-	-	2,927	-
220-54-5460-1-10	RURAL AGING-SALARIES/WAGES	-	14,816	29,649	15,995	27,299	22,749
220-54-5460-1-11	RURAL AGING-OVERTIME	-	-	-	-	-	-
220-54-5460-2-20	RURAL AGING-HEALTH INSURANCE	-	1,760	7,695	2,273	4,020	3,350
220-54-5460-2-21	RURAL AGING-LIFE INSURANCE	-	9	10	11	22	18
220-54-5460-2-22	RURAL AGING-RETIREMENT	-	841	2,001	1,115	1,894	1,578
220-54-5460-2-23	RURAL AGING-SOCIAL SECURITY	-	1,150	2,268	1,233	2,094	1,745
220-54-5460-2-24	RURAL AGING-SICK LEAVE PO	-	-	-	-	-	-
220-54-5460-2-29	RURAL AGING-INCOME CONTINUATIO	-	80	150	106	190	158
220-54-5460-3-32	RURAL AGING OVERHEAD-UTILITIES	-	1,145	-	832	1,664	1,387
220-54-5460-3-38	RURAL AGING-OPERATING EXPENSE	-	112	40,000	1,054	12,000	30,000
220-70-5410-3-38	DPW-CVMIC SAFETY PGM EXP	-	-	-	-	827	-
220-80-5670-3-38	ECONOMIC DEVELOPMENT EXPENSE	-	-	-	-	-	1,000
	TOTAL EXPENDITURES	-	<u>26,504</u>	<u>86,774</u>	<u>28,417</u>	<u>65,433</u>	<u>76,860</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ -</u>	<u>\$ 5,428</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 9,625</u>	<u>\$ (9,874)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**Building Inspection Fund**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits & Fees	-	-	72,500	60,749	77,000	69,700
Miscellaneous Revenues	-	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>72,500</u>	<u>60,749</u>	<u>77,000</u>	<u>69,700</u>
<b>EXPENDITURES</b>						
Operating expenses	-	-	70,375	49,770	75,171	68,375
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out						
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>70,375</u>	<u>49,770</u>	<u>75,171</u>	<u>68,375</u>
NET CHANGE IN FUND BALANCE	-	-	2,125	10,979	1,829	1,325
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	-	1,829
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,125</u>	<u>\$ 10,979</u>	<u>\$ 1,829</u>	<u>\$ 3,154</u>



**CITY OF WAUPUN**  
**2021 Budget**  
**Building Inspection Fund**

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>BUILDING INSPECTION FUND</b>							
<b>REVENUES</b>							
230-41-4111-0-00	GENERAL PROPERTY TAXES-BLDG IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230-44-4431-0-00	PERMITS-BUILDING	-	-	70,000	59,374	75,000	68,000
230-46-4615-0-00	FEES-ZONING/OCCUPANCY	-	-	2,500	1,375	2,000	1,700
230-48-4811-0-00	INTEREST INCOME-BLDG INSP	-	-	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>72,500</u>	<u>60,749</u>	<u>77,000</u>	<u>69,700</u>
<b>EXPENDITURES</b>							
230-30-5241-3-30	BUILDING INSP-OFFICE SUPPLIES	-	-	125	-	31	125
230-30-5241-3-33	BUILDING INSP-POSTAGE	-	-	250	114	140	250
230-30-5241-3-38	BUILDING INSP-OPERATING EXP	-	-	70,000	49,656	75,000	68,000
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>70,375</u>	<u>49,770</u>	<u>75,171</u>	<u>68,375</u>
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,125</u>	<u>\$ 10,979</u>	<u>\$ 1,829</u>	<u>\$ 1,325</u>

**CITY OF WAUPUN  
2021 Budget**

**SOLID WASTE**

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 8 Month Actual</b>	<b>2020 Estimated</b>	<b>2021 Budget</b>
<b>REVENUES</b>						
Public Charges for Services	\$ 398,142	\$ 407,308	\$ 410,400	\$ 241,303	\$ 414,043	\$ 423,000
TOTAL REVENUES	<u>398,142</u>	<u>407,308</u>	<u>410,400</u>	<u>241,303</u>	<u>414,043</u>	<u>423,000</u>
<b>EXPENDITURES</b>						
Solid Waste Operating Expenses	395,055	405,325	413,849	241,461	413,732	429,420
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>395,055</u>	<u>405,325</u>	<u>413,849</u>	<u>241,461</u>	<u>413,732</u>	<u>429,420</u>
NET CHANGE IN FUND BALANCE	3,086	1,982	(3,449)	(158)	311	(6,420)
FUND BALANCE - BEGINNING OF YEAR	<u>25,010</u>	<u>28,096</u>	<u>30,079</u>	<u>30,079</u>	<u>30,079</u>	<u>30,389</u>
FUND BALANCE - END OF YEAR	<u>\$ 28,096</u>	<u>\$ 30,079</u>	<u>\$ 26,630</u>	<u>\$ 29,921</u>	<u>\$ 30,389</u>	<u>\$ 23,970</u>

CITY OF WAUPUN  
2021 Budget  
Solid Waste

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>SOLID WASTE FUND</b>							
<b>REVENUES</b>							
425-46-4643-0-00	FEES-SOLID WASTE	\$ 398,142	\$ 407,308	\$ 410,400	\$ 241,303	\$ 414,043	\$ 423,000
	TOTAL REVENUES	<u>398,142</u>	<u>407,308</u>	<u>410,400</u>	<u>241,303</u>	<u>414,043</u>	<u>423,000</u>
<b>EXPENDITURES</b>							
425-70-5476-3-38	SOLID WASTE-OPERATING EXPENSES	395,055	405,325	413,849	241,461	413,732	424,075
425-70-5476-8-00	SOLID WASTE-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>395,055</u>	<u>405,325</u>	<u>413,849</u>	<u>241,461</u>	<u>413,732</u>	<u>429,420</u>
<b>SOLID WASTE TOTAL</b>		<u>\$ 3,086</u>	<u>\$ 1,982</u>	<u>\$ (3,449)</u>	<u>\$ (158)</u>	<u>\$ 311</u>	<u>\$ (6,420)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**RECYCLING**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Intergovernmental	\$ 50,121	\$ 50,150	\$ 50,000	\$ 50,126	\$ 50,126	\$ 50,000
Public Charges for Services	56,877	50,983	45,600	27,238	46,625	37,000
Interest Revenue	1,886	2,370	1,500	676	736	250
TOTAL REVENUES	<u>108,884</u>	<u>103,504</u>	<u>97,100</u>	<u>78,040</u>	<u>97,487</u>	<u>87,250</u>
<b>EXPENDITURES</b>						
Recycling Operating Expenses	103,760	105,782	108,743	62,735	107,580	113,032
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>103,760</u>	<u>105,782</u>	<u>108,743</u>	<u>62,735</u>	<u>107,580</u>	<u>113,032</u>
NET CHANGE IN FUND BALANCE	5,124	(2,278)	(11,643)	15,304	(10,094)	(25,782)
FUND BALANCE - BEGINNING OF YEAR	<u>172,021</u>	<u>177,145</u>	<u>174,866</u>	<u>174,866</u>	<u>174,866</u>	<u>164,773</u>
FUND BALANCE - END OF YEAR	<u>\$ 177,145</u>	<u>\$ 174,866</u>	<u>\$ 163,223</u>	<u>\$ 190,170</u>	<u>\$ 164,773</u>	<u>\$ 138,991</u>

CITY OF WAUPUN  
2021 Budget  
Recycling Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>RECYCLING FUND</b>							
<b>REVENUES</b>							
420-43-4358-0-00	STATE GRANT-RECYCLING	\$ 50,121	\$ 50,150	\$ 50,000	\$ 50,126	\$ 50,126	\$ 50,000
420-46-4641-0-00	FEES-RECYCLING	56,877	50,983	45,600	27,238	46,625	37,000
420-48-4811-0-00	INTEREST REVENUE	1,886	2,370	1,500	676	736	250
	TOTAL REVENUES	<u>108,884</u>	<u>103,504</u>	<u>97,100</u>	<u>78,040</u>	<u>97,487</u>	<u>87,250</u>
<b>EXPENDITURES</b>							
420-70-5436-1-10	RECYCLING-SALARIES/WAGES	-	-	-	-	-	1,878
420-70-5436-1-11	RECYCLING-OVERTIME	-	-	-	-	-	4
420-70-5436-2-20	RECYCLING-HEALTH INSURANCE	-	-	-	-	-	600
420-70-5436-2-21	RECYCLING-LIFE INSURANCE	-	-	-	-	-	2
420-70-5436-2-22	RECYCLING-RETIREMENT	-	-	-	-	-	127
420-70-5436-2-23	RECYCLING-SOCIAL SECURITY	-	-	-	-	-	144
420-70-5436-2-29	RECYCLING-INCOME CONTINUATIO	-	-	-	-	-	8
420-70-5436-3-38	RECYCLING-OPERATING EXPENSES	103,760	105,782	108,743	62,735	107,580	110,270
420-70-5436-8-00	RECYCLING-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>103,760</u>	<u>105,782</u>	<u>108,743</u>	<u>62,735</u>	<u>107,580</u>	<u>113,032</u>
<b>RECYCLING FUND TOTAL</b>		<u>\$ 5,124</u>	<u>\$ (2,278)</u>	<u>\$ (11,643)</u>	<u>\$ 15,304</u>	<u>\$ (10,094)</u>	<u>\$ (25,782)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**TOURISM FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
Revenues	\$ 83,994	\$ 79,567	\$ 80,000	\$ 21,201	\$ 37,000	\$ 31,500
TOTAL REVENUES	<u>83,994</u>	<u>79,567</u>	<u>80,000</u>	<u>21,201</u>	<u>37,000</u>	<u>31,500</u>
<b>EXPENDITURES</b>						
Operating Expenses	91,104	84,407	87,000	17,372	40,500	35,400
TOTAL EXPENDITURES	<u>91,104</u>	<u>84,407</u>	<u>87,000</u>	<u>17,372</u>	<u>40,500</u>	<u>35,400</u>
NET CHANGE IN FUND BALANCE	(7,110)	(4,840)	(7,000)	3,829	(3,500)	(3,900)
FUND BALANCE - BEGINNING OF YEAR	<u>22,011</u>	<u>14,901</u>	<u>10,061</u>	<u>10,061</u>	<u>10,061</u>	<u>6,561</u>
FUND BALANCE - END OF YEAR	<u>\$ 14,901</u>	<u>\$ 10,061</u>	<u>\$ 3,061</u>	<u>\$ 13,890</u>	<u>\$ 6,561</u>	<u>\$ 2,661</u>

CITY OF WAUPUN  
2021 Budget  
Tourism Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020	2020	2021
					8 Month Actual	Estimated	Budget
<b>TOURISM FUND</b>							
<b>REVENUES</b>							
430-41-4121-0-00	LOCAL ROOM TAX-TOURISM FUND	\$ 73,994	\$ 69,567	\$ 70,000	\$ 21,201	\$ 37,000	\$ 31,500
430-48-4813-000	MISCELLANEOUS REVENUE-TOURISM	10,000	10,000	10,000	-	-	-
	TOTAL REVENUES	<u>83,994</u>	<u>79,567</u>	<u>80,000</u>	<u>21,201</u>	<u>37,000</u>	<u>31,500</u>
<b>EXPENDITURES</b>							
430-70-5436-3-38	OPERATING EXPENSE-TOURISM FUND	6,110	5,340	10,000	900	3,500	1,400
430-70-5436-3-40	MARKETING/PROMO-TOURISM FUND	11,000	9,500	7,000	-	-	2,500
430-70-5436-3-42	CONTRACTUAL SVCS-TOURISM FUND	73,994	69,567	70,000	16,472	37,000	31,500
	TOTAL EXPENDITURES	<u>91,104</u>	<u>84,407</u>	<u>87,000</u>	<u>17,372</u>	<u>40,500</u>	<u>35,400</u>
<b>TOURISM FUND TOTAL</b>		<u>\$ (7,110)</u>	<u>\$ (4,840)</u>	<u>\$ (7,000)</u>	<u>\$ 3,829</u>	<u>\$ (3,500)</u>	<u>\$ (3,900)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**DEBT SERVICE**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
Other Financing Sources						
Transfers In	\$ 571,403	\$ 579,043	\$ 903,690	\$ 1,252	\$ 4,296,949	\$ 704,845
Fund Balance Applied	-	-	-	-	-	21,200
<b>TOTAL REVENUES</b>	<u>571,403</u>	<u>579,043</u>	<u>903,690</u>	<u>1,252</u>	<u>4,296,949</u>	<u>726,045</u>
<b>EXPENDITURES</b>						
Principal	880,278	865,480	1,215,563	3,979,844	4,584,844	1,074,528
Interest and Fiscal Charges	365,546	332,972	449,110	320,624	453,711	398,628
Capital Lease Costs	-	5,281	21,122	14,081	21,122	21,122
Other Financing Uses						
Paid to escrow agent	-	-	-	-	-	-
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,245,824</u>	<u>1,203,733</u>	<u>1,685,795</u>	<u>4,314,550</u>	<u>5,059,677</u>	<u>1,494,278</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(674,421)	(624,690)	(782,105)	(4,313,298)	(762,728)	(768,233)
<b>LOCAL PROPERTY TAX</b>	<u>637,216</u>	<u>625,983</u>	<u>760,983</u>	<u>760,983</u>	<u>760,983</u>	<u>768,233</u>
NET CHANGE IN FUND BALANCE	(37,205)	1,293	(21,122)	(3,552,315)	(1,745)	(21,200)
FUND BALANCE - BEGINNING OF YEAR	<u>206,455</u>	<u>169,250</u>	<u>170,543</u>	<u>170,543</u>	<u>170,543</u>	<u>168,799</u>
FUND BALANCE - END OF YEAR	<u>\$ 169,250</u>	<u>\$ 170,543</u>	<u>\$ 149,421</u>	<u>\$ (3,381,772)</u>	<u>\$ 168,799</u>	<u>\$ 147,599</u>



CITY OF WAUPUN  
2021 Budget  
Debt Service Fund

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>DEBT SERVICE FUND</b>							
<b>REVENUES</b>							
300-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 637,216	\$ 625,983	\$ 760,983	\$ 760,983	\$ 760,983	\$ 768,233
300-48-4811-0-00	INTEREST REVENUE	3,495	4,392	2,700	1,252	1,356	200
300-48-4813-0-00	OPERATING TRANSFER IN-TIF #5	-	-	-	-	-	-
300-48-4817-0-00	OPERATING TRANSFER IN-STORM	-	-	-	-	-	-
300-49-4913-0-00	OPERATING TRANSFER IN-TIF #5	437,258	457,633	520,550	-	3,894,031	423,185
300-49-4915-0-00	OPERATING TRANSFER IN-TIF #6	50,500	53,000	53,000	-	53,000	53,000
300-49-4916-0-00	OPERATING TRANSFER IN-TIF #7	65,590	58,738	108,738	-	108,738	108,038
300-49-4917-0-00	OPERATING TRANSFER IN-STORM	14,561	-	141,458	-	141,458	99,300
300-49-4919-0-00	REFUNDING BONDS ISSUED	-	-	-	-	-	-
300-49-4920-0-00	OPERATING TRANSFER IN-LIBRARY	-	-	-	-	-	-
300-49-4921-0-00	OPERATING TRANSFER IN-CPF 400	-	5,281	77,244	-	98,366	21,122
300-49-4931-0-00	FUND BALANCES APPLIED	-	-	-	-	-	21,200
	TOTAL REVENUES	<u>1,208,619</u>	<u>1,205,026</u>	<u>1,664,673</u>	<u>762,235</u>	<u>5,057,932</u>	<u>1,494,278</u>
<b>EXPENDITURES</b>							
300-10-5910-6-00	PRINCIPAL ON BONDS-2020 TID5 R	-	-	-	-	-	120,000
300-10-5911-6-00	PRINCIPAL ON BONDS - 2019 STFL	-	-	30,719	350,000	350,000	-
300-10-5912-6-00	PRINCIPAL ON BONDS - 2019 GO	-	-	230,000	230,000	230,000	200,000
300-10-5913-6-00	PRINCIPAL ON BONDS - 2017 GO	-	-	50,000	-	50,000	50,000
300-10-5914-6-00	PRINCIPAL ON BONDS - 2016 GO	60,000	315,000	330,000	-	330,000	320,000
300-10-5915-6-00	PRINCIPAL ON STATE TRUST LOAN	78,703	-	-	-	-	-
300-10-5916-6-00	PRINCIPAL ON NOTES-HOTEL	111,575	125,480	134,844	134,844	134,844	154,528
300-10-5917-6-00	PRINCIPAL ON BONDS-BUILDINGS	230,000	-	-	-	-	-
300-10-5918-6-00	PRINCIPAL ON BONDS-TIF #5	185,000	200,000	215,000	3,265,000	3,265,000	-
300-10-5919-6-00	PRINCIPAL ON BONDS-POOL	215,000	225,000	225,000	-	225,000	230,000
300-10-5921-6-00	INTEREST ON BONDS-BUILDINGS	9,430	-	-	-	-	-
300-10-5923-6-00	INTEREST ON BONDS-2017 GO	65,590	58,738	58,738	29,369	58,738	58,038
300-10-5924-6-00	INTEREST ON BONDS-2016 GO	76,325	75,125	68,825	34,413	68,825	62,225
300-10-5925-6-00	INTEREST ON STATE TRUST LOAN	2,361	-	-	-	-	-
300-10-5926-6-00	INTEREST ON NOTES-HOTEL	18,425	14,520	10,156	10,156	10,156	5,409
300-10-5927-6-00	INTEREST ON BONDS-TIF #5	122,258	117,633	112,633	112,633	112,633	-
300-10-5929-6-00	INTEREST ON BONDS-POOL	70,458	66,158	61,658	30,829	61,658	57,158
300-10-5930-6-00	INTEREST ON BONDS-2019 GO	-	-	118,702	81,027	118,702	71,350
300-10-5931-6-00	INTEREST ON BONDS-2019 STFL	-	-	17,198	21,399	21,399	-
300-10-5932-6-00	INTEREST ON BONDS-2020 TID5 RE	-	-	-	-	-	143,248
300-10-5935-6-00	CAPITAL LEASE-2019 LED LIGHTIN	-	5,281	21,122	14,081	21,122	21,122
300-10-5940-6-00	PAID TO ESCROW AGENT	-	-	-	-	-	-
300-10-5941-6-00	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
300-10-5942-6-00	DEBT ISSUANCE COST	-	-	-	-	-	-
300-10-5943-6-00	PAYING AGENT FEES	700	800	1,200	800	1,600	1,200
	TOTAL EXPENDITURES	<u>1,245,824</u>	<u>1,203,733</u>	<u>1,685,795</u>	<u>4,314,550</u>	<u>5,059,677</u>	<u>1,494,278</u>
<b>DEBT SERVICE FUND TOTAL</b>		<u>\$ (37,205)</u>	<u>\$ 1,293</u>	<u>\$ (21,122)</u>	<u>\$ (3,552,315)</u>	<u>\$ (1,745)</u>	<u>\$ -</u>

**CITY OF WAUPUN**  
**2021 Budget**

**TAXI FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Intergovernmental	\$ 71,177	\$ 74,338	\$ 72,400	\$ 43,496	\$ 130,683	\$ 104,387
Miscellaneous Revenue	-	-	-	500	500	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>71,177</b>	<b>74,338</b>	<b>72,400</b>	<b>43,996</b>	<b>131,183</b>	<b>104,387</b>
<b>EXPENDITURES</b>						
Taxi Services	90,609	93,437	99,301	48,840	100,098	104,388
Taxi Outlay	-	-	7,000	37,479	37,479	-
<b>TOTAL EXPENDITURES</b>	<b>90,609</b>	<b>93,437</b>	<b>106,301</b>	<b>86,318</b>	<b>137,577</b>	<b>104,388</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(19,432)</b>	<b>(19,099)</b>	<b>(33,901)</b>	<b>(42,322)</b>	<b>(6,394)</b>	<b>(1)</b>
<b>LOCAL PROPERTY TAX</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,568</b>	<b>6,901</b>	<b>(7,901)</b>	<b>(16,322)</b>	<b>19,606</b>	<b>(1)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>19,010</b>	<b>25,578</b>	<b>32,479</b>	<b>32,479</b>	<b>32,479</b>	<b>52,085</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 25,578</b>	<b>\$ 32,479</b>	<b>\$ 24,578</b>	<b>\$ 16,157</b>	<b>\$ 52,085</b>	<b>\$ 52,084</b>

CITY OF WAUPUN  
2021 Budget  
Taxi Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>TAXI FUND</b>							
<b>REVENUES</b>							
501-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
501-43-4322-0-00	FEDERAL GRANT-TRANSPORTATION	-	-	-	-	105,704	104,387
501-43-4357-0-00	STATE GRANT-TAXI	71,177	74,338	72,400	43,496	24,979	-
501-48-4831-0-00	SALE OF CITY PROPERTY-TAXI	-	-	-	500	500	-
501-49-4920-0-00	OPERATING TRANSFER IN-GF	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>97,177</b>	<b>100,338</b>	<b>98,400</b>	<b>69,996</b>	<b>157,183</b>	<b>104,387</b>
<b>EXPENDITURES</b>							
501-10-5154-1-10	TAXI-SALARIES/WAGES	466	561	700	845	1,367	2,200
501-10-5154-1-11	TAXI-OVERTIME	-	-	-	-	-	-
501-10-5154-2-20	TAXI-HEALTH INSURANCE	-	50	-	-	28	-
501-10-5154-2-21	TAXI-LIFE INSURANCE	0	1	-	0	1	-
501-10-5154-2-22	TAXI-RETIREMENT	29	39	47	56	95	74
501-10-5154-2-23	TAXI-SOCIAL SECURITY	33	45	54	65	105	168
501-10-5154-2-24	TAXI-SS-MEDICARE	-	-	-	-	-	-
501-10-5154-2-29	TAXI-INCOME CONTINUATION	-	1	-	-	2	-
501-10-5154-3-30	TAXI-OFFICE SUPPLIES	-	-	-	-	-	-
501-10-5154-3-31	TAXI-TELEPHONE	-	-	-	-	-	-
501-10-5154-3-33	TAXI-POSTAGE	-	-	-	-	-	-
501-10-5154-3-34	TAXI-MEMBERSHIP DUES	-	-	-	-	-	-
501-10-5154-3-35	TAXI-NEWSPAPER PUB.	-	-	-	-	-	-
501-10-5154-3-36	TAXI-REPAIR/MAINT	-	-	-	-	-	-
501-10-5154-3-37	TAXI-TRAV/CONFERENCE	-	-	-	-	-	-
501-10-5154-3-38	TAXI SERVICE-OPERATING EXPENSE	90,080	92,739	98,500	47,873	98,500	101,945
501-10-5154-8-00	TAXI SERVICE-CAPITAL OUTLAY	-	-	7,000	37,479	37,479	-
	<b>TOTAL EXPENDITURES</b>	<b>90,609</b>	<b>93,437</b>	<b>106,301</b>	<b>86,318</b>	<b>137,577</b>	<b>104,388</b>
<b>TAXI FUND TOTAL</b>		<b>\$ 6,568</b>	<b>\$ 6,901</b>	<b>\$ (7,901)</b>	<b>\$ (16,322)</b>	<b>\$ 19,606</b>	<b>\$ (1)</b>

**CITY OF WAUPUN**  
**2021 Budget**

**HOME/HCRI**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Investment Income	66	76	60	16	30	10
TOTAL REVENUES	<u>66</u>	<u>76</u>	<u>60</u>	<u>16</u>	<u>30</u>	<u>10</u>
<b>EXPENDITURES</b>						
Housing	-	-	-	1,081	1,081	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081</u>	<u>1,081</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	66	76	60	(1,064)	(1,051)	10
FUND BALANCE - BEGINNING OF YEAR	<u>155,003</u>	<u>155,069</u>	<u>155,145</u>	<u>155,145</u>	<u>155,145</u>	<u>154,094</u>
FUND BALANCE - END OF YEAR	<u>\$ 155,069</u>	<u>\$ 155,145</u>	<u>\$ 155,205</u>	<u>\$ 154,081</u>	<u>\$ 154,094</u>	<u>\$ 154,104</u>

CITY OF WAUPUN  
 2021 Budget  
 HOME/HCRI Housing Grant Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>HOME/HCRI HOUSING GRANT FUND</b>							
<b>REVENUES</b>							
507-48-4811-0-00	INTEREST REVENUE	\$ 66	\$ 76	\$ 60	\$ 16	\$ 30	\$ 10
507-48-4863-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>66</u>	<u>76</u>	<u>60</u>	<u>16</u>	<u>30</u>	<u>10</u>
<b>EXPENDITURES</b>							
507-10-5650-3-38	HOUSING-OPERATING EXPENSES	-	-	-	1,081	1,081	-
507-10-5650-7-60	BAD DEBT EXPENSE	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081</u>	<u>1,081</u>	<u>-</u>
<b>HOME/HCRI HOUSING GRANT TOTAL</b>		<u>\$ 66</u>	<u>\$ 76</u>	<u>\$ 60</u>	<u>\$ (1,064)</u>	<u>\$ (1,051)</u>	<u>\$ 10</u>

**CITY OF WAUPUN**  
**2021 Budget**

**CDBG HOUSING GRANT RLF**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Interest Income	\$ 252	\$ 325	\$ 200	\$ 56	\$ 64	\$ 25
Recovery of Bad Debt	15,897	-	-	-	-	-
TOTAL REVENUES	<u>16,149</u>	<u>325</u>	<u>200</u>	<u>56</u>	<u>64</u>	<u>25</u>
<b>EXPENDITURES</b>						
Housing Revolving Loan	14,036	11,327	34,125	35,056	43,000	44,000
TOTAL EXPENDITURES	<u>14,036</u>	<u>11,327</u>	<u>34,125</u>	<u>35,056</u>	<u>43,000</u>	<u>44,000</u>
NET CHANGE IN FUND BALANCE	2,113	(11,002)	(33,925)	(35,000)	(42,936)	(43,975)
FUND BALANCE - BEGINNING OF YEAR	<u>1,407,510</u>	<u>1,409,623</u>	<u>1,398,621</u>	<u>1,398,621</u>	<u>1,398,621</u>	<u>1,355,685</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,409,623</u>	<u>\$ 1,398,621</u>	<u>\$ 1,364,696</u>	<u>\$ 1,363,621</u>	<u>\$ 1,355,685</u>	<u>\$ 1,311,710</u>

CITY OF WAUPUN  
2021 Budget  
CDBG Housing Grant RLF

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>CDBG HOUSING GRANT RLF</b>							
<b>REVENUES</b>							
509-48-4811-0-00	INTEREST REVENUE	252	325	200	56	64	25
509-48-4870-0-00	RECOVERY OF BAD DEBT	15,897	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>16,149</b>	<b>325</b>	<b>200</b>	<b>56</b>	<b>64</b>	<b>25</b>
<b>EXPENDITURES</b>							
509-10-5650-3-38	HOUSING GRANT IV-OPERATING EXP	14,036	9,777	13,000	12,846	15,000	14,000
509-10-5650-7-40	HOUSING GRANT- LEAD/GRANT EXP	-	1,550	1,125	22,210	28,000	15,000
509-10-5650-7-60	BAD DEBT EXPENSE	-	-	20,000	-	-	15,000
	<b>TOTAL EXPENDITURES</b>	<b>14,036</b>	<b>11,327</b>	<b>34,125</b>	<b>35,056</b>	<b>43,000</b>	<b>44,000</b>
<b>CDBG HOUSING GRANT RLF TOTAL</b>		<b>2,113</b>	<b>(11,002)</b>	<b>(33,925)</b>	<b>(35,000)</b>	<b>(42,936)</b>	<b>(43,975)</b>

**CITY OF WAUPUN**  
**2021 Budget**

**STORMWATER UTILITY**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Utility Charges for Services	\$ 573,771	\$ 579,944	\$ 578,400	\$ 339,827	\$ 577,116	\$ 578,400
Miscellaneous revenues	46,441	1,730	110,785	0	-	110,785
Investment Income	8,708	22,523	5,250	3,066	3,312	625
Other Financing Sources						
Long-term financing proceeds	247,114	855,000	-	-	-	1,200,000
<b>TOTAL REVENUES</b>	<b>876,033</b>	<b>1,459,197</b>	<b>694,435</b>	<b>342,893</b>	<b>580,428</b>	<b>1,889,810</b>
<b>EXPENDITURES</b>						
Stormwater Operating Expenses	232,977	266,249	298,135	159,189	268,658	300,492
Capital Outlay	339,247	1,536,646	280,750	106,087	125,000	1,701,200
Debt Service - Transfers Out	14,561	-	141,458	-	141,458	99,300
Capital lease payments	52,631	52,631	52,631	52,631	52,631	52,631
Other Financing Uses						
Premium on bonds	-	(49,070)	-	-	-	-
Debt issuance costs	-	22,889	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>639,416</b>	<b>1,829,345</b>	<b>772,975</b>	<b>317,907</b>	<b>587,748</b>	<b>2,153,623</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>236,618</b>	<b>(370,148)</b>	<b>(78,540)</b>	<b>24,986</b>	<b>(7,320)</b>	<b>(263,813)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>662,729</b>	<b>899,347</b>	<b>529,199</b>	<b>529,199</b>	<b>529,199</b>	<b>521,879</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 899,347</b>	<b>\$ 529,199</b>	<b>\$ 450,659</b>	<b>\$ 554,184</b>	<b>\$ 521,879</b>	<b>\$ 258,066</b>



CITY OF WAUPUN  
2021 Budget  
Stormwater Fund

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>STORMWATER FUND</b>							
<b>REVENUES</b>							
700-48-4810-0-00	STORMWATER REVENUES	\$ 573,771	\$ 579,944	\$ 578,400	\$ 339,827	\$ 577,116	\$ 578,400
700-43-4355-0-00	GRANT REVENUE-STORMWATER	18,441	-	110,785	-	-	110,785
700-46-4679-0-00	FEES-MISCELLANEOUS	-	1,730	-	-	-	-
700-48-4811-0-00	INTEREST REVENUE-STORMWATER	8,996	21,885	5,250	3,066	3,312	625
700-48-4812-0-00	INVESTMENT INCOME	(288)	637	-	-	-	-
700-48-4831-0-00	SALE OF CITY PROPERTY	28,000	-	-	-	-	-
700-49-4912-0-00	PROCEEDS FROM LONG-TERM NOTES	-	855,000	-	-	-	1,200,000
700-49-4915-0-00	PROCEEDS FROM CAPITAL LEASE	247,114	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>876,033</b>	<b>1,459,197</b>	<b>694,435</b>	<b>342,893</b>	<b>580,428</b>	<b>1,889,810</b>
<b>EXPENDITURES</b>							
700-10-5190-1-10	ADMINISTRATION -SALARIES/WAGES	25,129	26,176	26,900	17,192	27,000	27,547
700-10-5190-1-11	ADMINISTRATION-OVERTIME	-	-	80	-	-	20
700-10-5190-2-20	ADMINISTRATION-HEALTH INS	6,589	6,364	6,156	4,361	6,156	6,397
700-10-5190-2-21	ADMINISTRATION-LIFE INS	34	39	47	26	40	47
700-10-5190-2-22	ADMINISTRATION-RETIREMENT	1,650	1,706	1,830	1,242	1,933	1,861
700-10-5190-2-23	ADMINISTRATION-SOC SEC	1,778	1,882	2,064	1,330	2,064	2,109
700-10-5190-2-24	ADMINISTRATION-SICK LEAVE	447	211	579	-	-	587
700-10-5190-2-29	ADMINISTRATION-INCOME CONT	87	91	60	60	93	60
700-10-5191-1-10	STREET CLEANING-WAGES	13,580	18,102	18,895	9,261	16,411	19,170
700-10-5191-1-11	STREET CLEANING-OVERTIME	54	-	156	-	-	53
700-10-5191-2-20	STREET CLEANING-HEALTH INS	3,218	5,859	4,846	2,809	5,504	5,036
700-10-5191-2-21	STREET CLEANING-LIFE INS	56	131	51	85	168	59
700-10-5191-2-22	STREET CLEANING-RETIREMENT	913	1,186	1,327	625	1,108	1,348
700-10-5191-2-23	STREET CLEANING-SOC SEC	1,000	1,307	1,457	685	1,213	1,471
700-10-5191-2-24	STREET CLEANING-SICK LEAVE	-	-	195	-	-	177
700-10-5191-2-29	STREET CLEANING-INCOME CONT	68	134	104	76	150	104
700-10-5191-3-38	STREET CLEANING-OPERATING EXP	-	1,444	1,000	137	1,597	1,500
700-10-5192-1-10	REPAIR/MAINT -SALARIES/WAGES	41,075	46,182	56,685	38,915	58,538	56,232
700-10-5192-1-11	REPAIR/MAINT-OVERTIME	556	1,822	365	474	701	802
700-10-5192-2-20	REPAIR/MAINT-HEALTH INS	11,081	13,310	14,539	7,577	12,751	14,773
700-10-5192-2-21	REPAIR/MAINT-LIFE INS	112	143	154	101	176	172
700-10-5192-2-22	REPAIR/MAINT-RETIREMENT	2,751	3,188	3,981	2,663	4,004	3,953
700-10-5192-2-23	REPAIR/MAINT-SOC SEC	2,999	3,479	4,364	2,893	4,347	4,363
700-10-5192-2-24	REPAIR/MAINT-SICK LEAVE	-	-	584	-	-	518
700-10-5192-2-29	REPAIR/MAINT-INCOME CONT	203	258	353	190	318	346
700-10-5192-3-32	STORMWATER UTILITY-UTILITIES	-	1,047	588	323	1,044	1,100
700-10-5192-3-36	STORMWATER UTILITY-REPAIR/MAIN	44,479	36,113	46,500	18,308	26,000	46,500
700-10-5192-3-38	STORMWATER UTILITY-OPERATING	37,722	48,128	58,500	43,158	55,000	58,500
700-10-5193-1-10	LEAF PICKUP-WAGES	25,874	32,545	31,492	4,295	29,210	31,311
700-10-5193-1-11	LEAF PICKUP-OVERTIME	-	208	-	-	-	-
700-10-5193-2-20	LEAF PICKUP-HEALTH INS	6,429	9,295	8,077	1,472	7,862	8,226
700-10-5193-2-21	LEAF PICKUP-LIFE INS	76	123	86	15	99	96
700-10-5193-2-22	LEAF PICKUP-RETIREMENT	1,733	2,092	2,212	345	1,913	2,201
700-10-5193-2-23	LEAF PICKUP-SOC SEC	1,870	2,316	2,409	372	2,093	2,395
700-10-5193-2-24	LEAF PICKUP-SICK LEAVE	-	-	324	-	-	288
700-10-5193-2-29	LEAF PICKUP-INCOME CONT	138	197	174	21	168	170
700-10-5193-3-36	LEAF PICKUP-MAINT/OPERATING EX	1,274	1,170	1,000	175	1,000	1,000
700-10-5192-8-00	STORMWATER UTILITY-CAPITAL OUT	339,247	1,536,646	280,750	106,087	125,000	1,701,200
700-10-5810-6-01	PRINCIPAL PAYMENTS ON LEASES	50,846	46,937	46,937	48,329	48,329	49,763
700-10-5820-6-01	INTEREST PAYMENTS ON LEASES	1,786	5,695	5,695	4,302	4,302	2,868
700-10-5950-3-38	STORMWATER-TRANSFER OUT	14,561	-	141,458	-	141,458	99,300
700-10-5999-3-37	PREMIUM ON NOTES ISSUED	-	(49,070)	-	-	-	-
700-10-5999-3-39	SW DEBT ISSUANCE COSTS	-	22,889	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>639,416</b>	<b>1,829,345</b>	<b>772,975</b>	<b>317,907</b>	<b>587,748</b>	<b>2,153,623</b>

CITY OF WAUPUN  
2021 Budget  
Stormwater Fund

<u>Account Number</u>	<u>Account Title</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 8 Month Actual</u>	<u>2020 Estimated</u>	<u>2021 Budget</u>
STORMWATER FUND TOTAL		<u>236,618</u>	<u>(370,148)</u>	<u>(78,540)</u>	<u>24,986</u>	<u>(7,320)</u>	<u>(263,813)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**CAPITAL IMPROVEMENTS**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
General Property Taxes	\$ 476,500	\$ 536,799	\$ 441,554	\$ 441,554	\$ 441,544	\$ 420,000
Intergovernmental	11,450	30,000	101,435	85,435	348,615	98,923
Misc Revenues	-	1,900	-	13,391	13,391	-
Investment Income	4,358	23,498	1,500	3,136	3,262	-
Special Assessments	-	-	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	1,600,000	-	-	-	350,000
Capital Lease Proceeds	-	105,613	-	-	-	-
Transfers In	438,132	200,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>930,441</b>	<b>2,497,810</b>	<b>544,489</b>	<b>543,516</b>	<b>806,812</b>	<b>868,923</b>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	-	28,719	-	-	-	33,000
Public Safety	18,319	21,058	-	-	-	-
Public Works	403,568	2,511,759	610,000	490,827	550,000	1,089,000
Culture, Recreation, and Education	20,206	106,826	115,412	34,094	59,094	20,000
Other Financing Uses						
Debt Issuance Costs	-	(50,561)	-	-	-	-
Transfers Out	-	5,281	77,244	-	98,366	21,122
<b>TOTAL EXPENDITURES</b>	<b>442,093</b>	<b>2,623,081</b>	<b>802,656</b>	<b>524,921</b>	<b>707,460</b>	<b>1,163,122</b>
NET CHANGE IN FUND BALANCE	488,348	(125,271)	(258,167)	18,595	99,352	(294,199)
FUND BALANCE - BEGINNING OF YEAR	147,387	635,735	510,464	510,464	510,464	609,816
FUND BALANCE - END OF YEAR	\$ 635,735	\$ 510,464	\$ 252,297	\$ 529,059	\$ 609,816	\$ 315,617

CITY OF WAUPUN  
2021 Budget  
Capital Improvements Fund

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>CAPITAL IMPROVEMENTS FUND</b>							
<b>REVENUES</b>							
400-41-4111-0-00	GENERAL PROPERTY TAXES-CIF	\$ 476,500	\$ 536,799	\$ 441,554	\$ 441,554	\$ 441,544	\$ 420,000
400-42-4230-0-00	SIDEWALKS	-	-	-	-	-	-
400-42-4290-0-00	SPECIAL ASSESSMENT-INTEREST	-	-	-	-	-	-
400-43-4341-0-00	STATE SHARED REVENUES-EXP REST	-	-	70,435	70,435	70,435	72,118
400-43-4360-0-00	STATE GRANT REVENUES	11,450	-	16,000	-	263,180	11,805
400-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	-	-	-	-	-
400-46-4678-0-00	FEES-REC FACILITY MAINTENANCE	-	30,000	15,000	15,000	15,000	15,000
400-48-4811-0-00	INTEREST REVENUE	4,358	23,498	1,500	3,136	3,262	-
400-48-4813-0-00	MISCELLANEOUS REVENUE	-	1,900	-	13,391	13,391	-
400-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	1,600,000	-	-	-	350,000
400-49-4914-0-00	PROCEEDS FROM FDL COUNTY	-	-	-	-	-	-
400-49-4916-0-00	PROCEEDS FROM CAPITAL LEASE	-	105,613	-	-	-	-
400-49-4920-0-00	TRANSFERS IN FROM OTHER FUNDS	438,132	200,000	-	-	-	-
	TOTAL REVENUES	<u>930,441</u>	<u>2,497,810</u>	<u>544,489</u>	<u>543,516</u>	<u>806,812</u>	<u>868,923</u>
<b>EXPENDITURES</b>							
400-10-5140-8-00	CAPITAL IMPROVEMENTS-CITY HALL	-	28,719	-	-	-	33,000
400-40-5211-8-00	CAPITAL IMPROVEMENT-PUB SAFETY	18,319	21,058	-	-	-	-
400-70-5412-8-00	CAPITAL IMPRV-PUBLIC WORKS	355,270	14,550	-	-	-	-
400-70-5420-8-00	CAPITAL IMPR-ENGINEERING	30,941	55,886	135,000	21,230	75,000	25,000
400-70-5433-8-00	CAPITAL IMPROVEMENT-CURB & GUT	-	-	-	-	-	-
400-70-5436-8-00	CAPITAL IMPROV-STREETS	17,356	2,441,323	475,000	469,597	475,000	1,064,000
400-70-5444-8-00	CAPITAL IMPROVEMENT-SIDEWALKS	-	-	-	-	-	-
400-20-5512-8-00	CAPITAL IMPROVEMENTS-MUSEUM	-	-	-	-	-	-
400-20-5513-8-00	CAPITAL IMPROVEMENTS-SENIOR CE	-	-	-	-	-	20,000
400-20-5514-8-00	CAPITAL IMPROVEMENTS-COMMUNITY	-	28,162	-	-	-	-
400-20-5523-8-00	CAPITAL IMPROVEMENTS-AQUATIC F	20,206	-	25,000	24,750	24,750	-
400-20-5525-8-00	CAPITAL IMPROVEMENTS-PARKS	-	28,816	90,412	9,344	34,344	-
400-60-5511-8-00	CAPITAL IMPROVEMENTS-LIBRARY	-	49,848	-	-	-	-
400-10-5950-3-38	OPERATING TRANSFER OUT	-	-	-	-	-	-
400-80-5950-3-38	OPERATING TRANS OUT-CIF TO DSF	-	5,281	77,244	-	98,366	21,122
400-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	(93,395)	-	-	-	-
400-10-5999-3-39	DEBT ISSUANCE COSTS	-	42,833	-	-	-	-
	TOTAL EXPENDITURES	<u>442,093</u>	<u>2,623,081</u>	<u>802,656</u>	<u>524,921</u>	<u>707,460</u>	<u>1,163,122</u>
<b>CAPITAL IMPROVEMENTS FUND TOTAL</b>		<u>\$ 488,348</u>	<u>\$ (125,271)</u>	<u>\$ (258,167)</u>	<u>\$ 18,595</u>	<u>\$ 99,352</u>	<u>\$ (294,199)</u>

**CITY OF WAUPUN**  
**2021 Budget**

**EQUIPMENT REPLACEMENT**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
General Property Taxes	\$ 200,000	\$ 205,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 169,350
Grant Revenue	10,129	4,000	-	6,482	6,482	-
Intergovernmental	-	53,790	-	-	-	-
Sale of property	68,220	5,382	9,500	9,650	13,900	8,000
Investment Income	3,910	4,914	1,000	1,402	1,565	100
Miscellaneous Revenue	33,384	2,095	-	(61)	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	30,000	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>315,643</b>	<b>305,181</b>	<b>235,500</b>	<b>242,473</b>	<b>246,947</b>	<b>177,450</b>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	7,827	6,886	24,400	14,754	50,000	10,000
Public Safety	127,904	123,702	149,561	32,005	79,000	136,545
Public Works	141,627	76,958	182,854	178,452	261,000	62,350
Culture, Recreation, and Education	-	4,287	2,500	-	-	2,500
Other Financing Uses						
Premium on Bonds Issued	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>277,358</b>	<b>211,833</b>	<b>359,315</b>	<b>225,211</b>	<b>390,000</b>	<b>211,395</b>
NET CHANGE IN FUND BALANCE	38,284	93,348	(123,815)	17,262	(143,053)	(33,945)
FUND BALANCE - BEGINNING OF YEAR	170,648	208,932	302,280	302,280	302,280	159,227
FUND BALANCE - END OF YEAR	\$ 208,932	\$ 302,280	\$ 178,465	\$ 319,541	\$ 159,227	\$ 125,282

**CITY OF WAUPUN**  
**2021 Budget**  
**Equipment Replacement Fund**

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>EQUIPMENT REPLACEMENT FUND</b>							
<b>REVENUES</b>							
410-41-4111-0-00	GENERAL PROPERTY TAXES-ERF	\$ 200,000	\$ 205,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 169,350
410-43-4355-0-00	GRANT REVENUE-ERF	10,129	4,000	-	6,482	6,482	-
410-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	53,790	-	-	-	-
410-48-4811-0-00	INTEREST REVENUE	3,910	4,914	1,000	1,402	1,565	100
410-48-4831-0-00	SALE OF CITY PROPERTY	68,220	5,382	9,500	9,650	13,900	8,000
410-48-4841-0-00	INSURANCE RECOVERIES	28,992	-	-	-	-	-
410-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	4,391	2,095	-	(61)	-	-
410-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
410-49-4930-0-00	TRANSFERS IN FROM OTHER FUNDS	-	30,000	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>315,643</b>	<b>305,181</b>	<b>235,500</b>	<b>242,473</b>	<b>246,947</b>	<b>177,450</b>
<b>EXPENDITURES</b>							
410-10-5110-4-00	EQUIPMENT-COMMON COUNCIL	-	-	-	-	-	-
410-10-5140-4-00	EQUIPMENT-CITY HALL	7,827	6,886	24,400	14,754	50,000	10,000
410-10-5141-4-00	EQUIPMENT-CLERK	-	-	-	-	-	-
410-10-5142-4-00	EQUIPMENT-ELECTIONS	-	-	-	-	-	-
410-10-5191-4-00	EQUIPMENT-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
410-10-5197-4-00	EQUIPMENT-INFO TECHNOLOGY	-	-	-	-	-	-
410-10-5534-4-00	EQUIPMENT-CELEBRAT/ENTERTAINME	-	-	-	-	-	-
410-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
410-10-5999-3-39	DEBT ISSUANCE COSTS	-	-	-	-	-	-
410-20-5513-4-00	EQUIPMENT-SENIOR CENTER	-	2,937	-	-	-	-
410-20-5523-4-00	EQUIPMENT-AQUATIC FACILITY	-	1,350	2,500	-	-	2,500
410-20-5525-4-00	EQUIPMENT-PARKS	-	-	-	-	-	-
410-40-5211-4-00	EQUIPMENT-POLICE	78,924	67,321	92,561	23,432	63,000	111,045
410-50-5231-4-00	EQUIPMENT-FIRE	48,980	56,381	57,000	8,573	16,000	25,500
410-60-5511-4-00	EQUIPMENT-LIBRARY	-	-	-	-	-	-
410-70-5410-4-00	EQUIPMENT-BUILDINGS & GROUNDS	-	-	-	32,479	55,000	-
410-70-5411-4-00	EQUIPMENT-STREETS	141,627	76,958	172,250	139,775	167,000	-
410-70-5412-4-00	EQUIPMENT-PUBLIC WORKS	-	-	10,604	6,198	39,000	62,350
	<b>TOTAL EXPENDITURES</b>	<b>277,358</b>	<b>211,833</b>	<b>359,315</b>	<b>225,211</b>	<b>390,000</b>	<b>211,395</b>
<b>EQUIPMENT REPLACEMENT FUND TOTAL</b>		<b>\$ 38,284</b>	<b>\$ 93,348</b>	<b>\$ (123,815)</b>	<b>\$ 17,262</b>	<b>\$ (143,053)</b>	<b>\$ (33,945)</b>

**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 1**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	\$ 257,778	\$ 258,881	\$ 266,706	\$ 261,919	\$ 261,919	\$ 263,000
Intergovernmental Revenue	1,066	2,393	2,924	2,924	2,924	3,454
TOTAL REVENUES	<u>258,844</u>	<u>261,274</u>	<u>269,630</u>	<u>264,843</u>	<u>264,843</u>	<u>266,454</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	1,114	1,056	4,250	981	981	10,700
Interest and Fiscal Charges	<u>19,803</u>	<u>11,420</u>	<u>1,500</u>	<u>-</u>	<u>450</u>	<u>-</u>
TOTAL EXPENDITURES	<u>20,917</u>	<u>12,476</u>	<u>5,750</u>	<u>981</u>	<u>1,431</u>	<u>10,700</u>
NET CHANGE IN FUND BALANCE	237,927	248,798	263,880	263,862	263,412	255,754
FUND BALANCE - BEGINNING OF YEAR	<u>(768,118)</u>	<u>(530,191)</u>	<u>(281,393)</u>	<u>(281,393)</u>	<u>(281,393)</u>	<u>(17,980)</u>
FUND BALANCE - END OF YEAR	<u>\$ (530,191)</u>	<u>\$ (281,393)</u>	<u>\$ (17,513)</u>	<u>\$ (17,530)</u>	<u>\$ (17,980)</u>	<u>\$ 237,774</u>

CITY OF WAUPUN  
 2021 Budget  
 Tax Increment District #1

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #1</b>							
<b>REVENUES</b>							
402-41-4112-0-00	TAX INCREMENT	\$ 257,778	\$ 258,881	\$ 266,706	\$ 261,919	\$ 261,919	\$ 263,000
402-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	\$ 1,066	\$ 1,092	\$ 1,092	\$ 1,092	\$ 1,092	\$ 1,092
402-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	-	1,301	1,832	1,832	1,832	2,362
	TOTAL REVENUES	<u>258,844</u>	<u>261,274</u>	<u>269,630</u>	<u>264,843</u>	<u>264,843</u>	<u>266,454</u>
<b>EXPENDITURES</b>							
402-10-5701-3-38	TIF #1 - ADMINISTRATION	150	150	150	150	150	-
402-10-5701-3-39	TIF #1-PROFESSIONAL SERVICES	964	906	4,100	831	831	10,700
402-10-5921-6-00	INTEREST EXPENSE ON ADVANCES	19,803	11,420	1,500	-	450	-
	TOTAL EXPENDITURES	<u>20,917</u>	<u>12,476</u>	<u>5,750</u>	<u>981</u>	<u>1,431</u>	<u>10,700</u>
<b>TAX INCREMENT DISTRICT #1 TOTAL</b>		<u>\$ 237,927</u>	<u>\$ 248,798</u>	<u>\$ 263,880</u>	<u>\$ 263,862</u>	<u>\$ 263,412</u>	<u>\$ 255,754</u>



**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 3**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	\$ 121,349	\$ 89,312	\$ 99,022	\$ 102,592	\$ 102,592	\$ 130,000
Intergovernmental Revenue	8,091	8,808	20,597	20,598	20,598	32,387
Payment In Lieu of Tax	8,720	10,055	9,423	9,423	9,423	9,423
Miscellaneous Revenues	(0)	-	-	(0)	(0)	-
<b>TOTAL REVENUES</b>	<b>138,160</b>	<b>108,175</b>	<b>129,042</b>	<b>132,614</b>	<b>132,614</b>	<b>171,810</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	20,715	906	4,200	831	831	15,249
Capital Outlay	22,793	80,509	115,000	66,273	115,000	92,000
Interest and Fiscal Charges	-	-	-	-	-	12,000
<b>TOTAL EXPENDITURES</b>	<b>43,508</b>	<b>81,415</b>	<b>119,200</b>	<b>67,104</b>	<b>115,831</b>	<b>119,249</b>
NET CHANGE IN FUND BALANCE	94,652	26,759	9,842	65,510	16,783	52,561
FUND BALANCE - BEGINNING OF YEAR	(590,501)	(495,850)	(469,090)	(469,090)	(469,090)	(452,307)
FUND BALANCE - END OF YEAR	<u>\$ (495,850)</u>	<u>\$ (469,090)</u>	<u>\$ (459,248)</u>	<u>\$ (403,580)</u>	<u>\$ (452,307)</u>	<u>\$ (399,746)</u>

CITY OF WAUPUN  
2021 Budget  
Tax Increment District #3

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #3</b>							
<b>REVENUES</b>							
405-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 121,349	\$ 89,312	\$ 99,022	\$ 102,592	\$ 102,592	\$ 130,000
405-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	8,091	8,287	8,286	8,287	8,287	8,286
405-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	-	522	12,311	12,311	12,311	24,101
405-42-4240-0-00	PAYMENT IN LIEU OF TAX	8,720	10,055	9,423	9,423	9,423	9,423
405-43-4355-0-00	STATE GRANT	-	-	-	-	-	-
405-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>138,160</b>	<b>108,175</b>	<b>129,042</b>	<b>132,614</b>	<b>132,614</b>	<b>171,810</b>
<b>EXPENDITURES</b>							
405-70-5436-1-10	TIF #3-SALARIES/WAGES	1,070	-	-	-	-	8,592
405-70-5436-1-11	TIF #3-OVERTIME	-	-	-	-	-	-
405-70-5436-2-20	TIF #3-HEALTH INSURANCE	18	-	-	-	-	1,186
405-70-5436-2-21	TIF #3-LIFE INSURANCE	1	-	-	-	-	5
405-70-5436-2-22	TIF #3-RETIREMENT	76	-	-	-	-	564
405-70-5436-2-23	TIF #3-SOCIAL SECURITY	86	-	-	-	-	656
405-70-5436-2-24	TIF #3-SS-MEDICARE	-	-	-	-	-	45
405-70-5436-2-29	TIF #3-INCOME CONTINUE	1	-	-	-	-	-
405-70-5436-3-33	TIF #3-POSTAGE	-	-	-	-	-	-
405-70-5436-3-35	TIF #3-NEWSPAPER PUB.	-	-	-	-	-	-
405-70-5436-3-38	TIF #3-OPERATING EXPENSES	22,793	80,509	115,000	66,273	115,000	92,000
405-70-5436-3-39	TIF #3-PROFESSIONAL SERVICES	19,464	906	4,200	831	831	4,200
405-70-5436-8-00	TIF #3-CAPITAL OUTLAY	-	-	-	-	-	-
405-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	-	-	-	-	12,000
	<b>TOTAL EXPENDITURES</b>	<b>43,508</b>	<b>81,415</b>	<b>119,200</b>	<b>67,104</b>	<b>115,831</b>	<b>119,249</b>
<b>TAX INCREMENT DISTRICT #3 TOTAL</b>		<b>94,652</b>	<b>26,759</b>	<b>9,842</b>	<b>65,510</b>	<b>16,783</b>	<b>52,561</b>

**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 5**

	12/31/2018	12/31/2019	12/31/2020	2020 8/31/2020	12/31/2020	12/31/2021
	2018	2019	2020	8 Month	2020	2021
	Actual	Actual	Budget	Actual	Estimated	Budget
<b>REVENUES</b>						
Tax Increment	260,022	246,164	367,149	360,559	360,559	333,000
Intergovernmental Revenue	767	2,097	5,345	5,345	5,345	8,592
Payment in Lieu of Tax	25,482	16,820	16,642	16,343	16,343	-
Miscellaneous Revenues	94,315	115,275	-	1,316	1,316	-
Other Financing Sources						
Long-term Debt Proceeds	-	350,000	-	3,145,000	3,145,000	-
Transfers In	230,000	-	230,000	-	200,000	230,000
TOTAL REVENUES	<u>610,586</u>	<u>730,357</u>	<u>619,136</u>	<u>3,528,563</u>	<u>3,728,563</u>	<u>571,592</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	11,639	3,056	5,500	1,741	1,832	17,000
Capital Outlay	238,316	139,307	99,000	44,824	50,000	-
Debt Issuance Costs	-	-	-	(220,252)	(220,252)	-
Debt Service - Transfers Out	437,258	457,633	520,550	-	3,894,031	423,185
TOTAL EXPENDITURES	<u>687,213</u>	<u>599,997</u>	<u>625,050</u>	<u>(173,688)</u>	<u>3,725,611</u>	<u>440,185</u>
NET CHANGE IN FUND BALANCE	(76,627)	130,360	(5,914)	3,702,251	2,952	131,407
FUND BALANCE - BEGINNING OF YEAR	<u>(1,747,608)</u>	<u>(1,824,235)</u>	<u>(1,693,875)</u>	<u>(1,693,875)</u>	<u>(1,693,875)</u>	<u>(1,690,923)</u>
FUND BALANCE - END OF YEAR	<u>\$ (1,824,235)</u>	<u>\$ (1,693,875)</u>	<u>\$ (1,699,789)</u>	<u>\$ 2,008,376</u>	<u>\$ (1,690,923)</u>	<u>\$ (1,559,516)</u>

CITY OF WAUPUN  
2021 Budget  
Tax Increment District #5

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #5</b>							
<b>REVENUES</b>							
401-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 260,022	\$ 246,164	\$ 367,149	\$ 360,559	\$ 360,559	\$ 333,000
401-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	767	785	785	785	785	785
401-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	-	1,312	4,560	4,560	4,560	7,807
401-41-4130-0-00	PAYMENT IN LIEU OF TAX	25,482	16,820	16,642	16,343	16,343	-
401-42-4240-0-00	DEVELOPER GUARANTEES	-	-	-	-	-	-
401-48-4811-0-00	TIF 5 INTEREST REVENUE	-	3,129	-	1,316	1,316	-
401-48-4831-0-00	SALE OF CITY PROPERTY	94,315	112,146	-	-	-	-
401-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
401-49-4919-0-00	FARMING-TIF 5	-	-	-	-	-	-
401-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	350,000	-	3,145,000	3,145,000	-
401-49-4920-0-00	TRANSFER FROM GENERAL FUND	230,000	-	230,000	-	200,000	230,000
	<b>TOTAL REVENUES</b>	<b>610,586</b>	<b>730,357</b>	<b>619,136</b>	<b>3,528,563</b>	<b>3,728,563</b>	<b>571,592</b>
<b>EXPENDITURES</b>							
401-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	-	-	-	-	-
401-10-5999-3-37	TID 5 PREMIUM ON BONDS ISSUED	-	-	-	(324,404)	(324,404)	-
401-10-5999-3-39	TID 5 ISSUANCE COSTS	-	-	-	104,151	104,151	-
401-70-5436-1-10	TIF #5 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
401-70-5436-1-11	TIF #5 DEVELOP-OVERTIME	-	-	-	-	-	-
401-70-5436-2-20	TIF #5 DEVELOP-HEALTH INS	-	-	-	-	-	-
401-70-5436-2-21	TIF #5 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
401-70-5436-2-22	TIF #5 DEVELOP-RETIREMENT	-	-	-	-	-	-
401-70-5436-2-23	TIF #5 DEVELOP-SOC SECURITY	-	-	-	-	-	-
401-70-5436-2-29	TIF #5 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
401-70-5436-3-33	TIF #5 DEVELOP-POSTAGE	-	-	-	1	1	-
401-70-5436-3-35	TIF #5 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
401-70-5436-3-38	TIF #5 DEVELOP-OPERATING EXP	5,050	2,150	1,000	909	1,000	1,000
401-70-5436-3-39	TIF #5 DEVELOP-PROFESSIONAL SVCS	6,589	906	4,500	831	831	16,000
401-70-5436-8-00	TIF #5 DEVELOP-CAPITAL OUTLAY	238,316	139,307	99,000	44,824	50,000	-
401-70-5950-3-38	OPERATING TRANSFER OUT-DSF	437,258	457,633	520,550	-	3,894,031	423,185
	<b>TOTAL EXPENDITURES</b>	<b>687,213</b>	<b>599,997</b>	<b>625,050</b>	<b>(173,688)</b>	<b>3,725,611</b>	<b>440,185</b>
<b>TAX INCREMENT DISTRICT #5 TOTAL</b>		<b>(76,627)</b>	<b>130,360</b>	<b>(5,914)</b>	<b>3,702,251</b>	<b>2,952</b>	<b>131,407</b>

**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 6**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	\$ 123,592	\$ 109,593	\$ 118,453	\$ 116,327	\$ 116,327	\$ 127,000
Intergovernmental Revenue	4,832	5,572	8,488	8,488	8,488	11,404
Miscellaneous Revenues	8,743	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>137,167</b>	<b>115,165</b>	<b>126,941</b>	<b>124,815</b>	<b>124,815</b>	<b>138,404</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	971	906	18,968	8,666	19,565	32,768
Capital Improvements	150	150	11,000	25,027	29,300	150
Interest and Fiscal Charges	17,810	17,585	13,200	-	10,600	11,000
Transfers Out	50,500	53,000	53,000	-	53,000	53,000
<b>TOTAL EXPENDITURES</b>	<b>69,431</b>	<b>71,641</b>	<b>96,168</b>	<b>33,693</b>	<b>112,465</b>	<b>96,918</b>
NET CHANGE IN FUND BALANCE	67,736	43,524	30,773	91,122	12,350	41,486
FUND BALANCE - BEGINNING OF YEAR	(544,568)	(476,832)	(433,309)	(433,309)	(433,309)	(420,959)
FUND BALANCE - END OF YEAR	\$ (476,832)	\$ (433,309)	\$ (402,535)	\$ (342,186)	\$ (420,959)	\$ (379,472)

CITY OF WAUPUN  
2021 Budget  
Tax Increment District #6

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #6</b>							
<b>REVENUES</b>							
408-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 123,592	\$ 109,593	\$ 118,453	\$ 116,327	\$ 116,327	\$ 127,000
408-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	4,832	4,949	4,949	4,949	4,949	4,949
408-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	-	624	3,539	3,539	3,539	6,455
408-43-4357-0-00	STATE/FEDERAL GRANT-TIF 6	-	-	-	-	-	-
408-48-4871-0-00	REFUND OF PRIOR YR EXPENSES	8,743	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>137,167</b>	<b>115,165</b>	<b>126,941</b>	<b>124,815</b>	<b>124,815</b>	<b>138,404</b>
<b>EXPENDITURES</b>							
408-70-5436-1-10	TIF #6-SALARIES/WAGES	6	-	7,500	1,453	2,100	7,500
408-70-5436-1-11	TIF #6-OVERTIME	-	-	-	-	-	-
408-70-5436-2-20	TIF #6-HEALTH INSURANCE	-	-	1,133	167	240	1,133
408-70-5436-2-21	TIF #6-LIFE INSURANCE	-	-	10	4	5	10
408-70-5436-2-22	TIF #6-RETIREMENT	0	-	506	98	143	506
408-70-5436-2-23	TIF #6-SOCIAL SECURITY	0	-	574	105	158	574
408-70-5436-2-24	TIF #6-SS-MEDICARE	-	-	-	-	-	-
408-70-5436-2-29	TIF #6-INCOME CONTINUATION	-	-	45	7	9	45
408-70-5436-3-32	TIF #6-UTILITIES	-	-	-	-	2,411	12,000
408-70-5436-3-38	TIF #6-OPERATING EXP	150	150	1,000	1,270	1,300	150
408-70-5436-3-39	TIF #6-PROFESSIONAL SERVICES	964	906	9,200	6,831	14,500	11,000
408-70-5436-8-00	CAPITAL OUTLAY	-	-	10,000	23,758	28,000	-
408-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	17,810	17,585	13,200	-	10,600	11,000
408-10-5950-3-38	TIF #6-OPERATING TRANSFER OUT	50,500	53,000	53,000	-	53,000	53,000
	<b>TOTAL EXPENDITURES</b>	<b>69,431</b>	<b>71,641</b>	<b>96,168</b>	<b>33,693</b>	<b>112,465</b>	<b>96,918</b>
<b>TAX INCREMENT DISTRICT #6 TOTAL</b>		<b>67,736</b>	<b>43,524</b>	<b>30,773</b>	<b>91,122</b>	<b>12,350</b>	<b>41,486</b>

**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 7**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	-	48,829	49,800	48,906	48,906	60,000
Intergovernmental Revenue	-	20,118	-	-	-	-
Miscellaneous Revenues	9,504	8,139	3,450	1,634	1,700	575
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>9,504</b>	<b>77,086</b>	<b>53,250</b>	<b>50,540</b>	<b>50,606</b>	<b>60,575</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	914	7,152	4,200	831	831	1,000
Capital Improvements	121,341	1,030	40,800	150	30,650	500
Interest and Fiscal Charges	-	-	-	-	-	-
Debt Service - Transfers Out	65,590	58,738	108,738	-	108,738	108,038
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>187,845</b>	<b>66,920</b>	<b>153,738</b>	<b>981</b>	<b>140,219</b>	<b>109,538</b>
NET CHANGE IN FUND BALANCE	(178,341)	10,166	(100,488)	49,559	(89,613)	(48,963)
FUND BALANCE - BEGINNING OF YEAR	41,833	(136,508)	(126,343)	(126,343)	(126,343)	(215,955)
FUND BALANCE - END OF YEAR	\$ (136,508)	\$ (126,343)	\$ (226,831)	\$ (76,784)	\$ (215,955)	\$ (264,918)

CITY OF WAUPUN  
2021 Budget  
Tax Increment District #7

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #7</b>							
<b>REVENUES</b>							
407-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ 48,829	\$ 49,800	\$ 48,906	\$ 48,906	\$ 60,000
407-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
407-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	20,118	-	-	-	-
407-48-4811-0-00	TIF 7 INTEREST REVENUE	9,504	8,139	3,450	1,634	1,700	575
407-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
407-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>9,504</b>	<b>77,086</b>	<b>53,250</b>	<b>50,540</b>	<b>50,606</b>	<b>60,575</b>
<b>EXPENDITURES</b>							
407-70-5436-1-10	TIF #7 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
407-70-5436-2-20	TIF #7 DEVELOP-HEALTH INS	-	-	-	-	-	-
407-70-5436-2-21	TIF #7 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
407-70-5436-2-22	TIF #7 DEVELOP-RETIREMENT	-	-	-	-	-	-
407-70-5436-2-23	TIF #7 DEVELOP-SOC SECURITY	-	-	-	-	-	-
407-70-5436-2-29	TIF #7 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
407-70-5436-3-35	TIF #7 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
407-70-5436-3-38	TIF #7 DEVELOP-OPERATING EXP	150	150	800	150	150	500
407-70-5436-3-39	TIF #7 DEVEL-PROFESSIONAL SVCS	914	7,152	4,200	831	831	1,000
407-70-5436-8-00	TIF #7 DEVELOP-CAPITAL OUTLAY	121,191	880	40,000	-	30,500	-
407-10-5950-3-38	OPERATING TRANSFER OUT-DSF	65,590	58,738	108,738	-	108,738	108,038
407-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
407-10-5999-3-38	TID 7 DISCOUNT ON L-T DEBT	-	-	-	-	-	-
407-10-5999-3-39	TID 7 ISSUANCE COSTS	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>187,845</b>	<b>66,920</b>	<b>153,738</b>	<b>981</b>	<b>140,219</b>	<b>109,538</b>
	<b>TAX INCREMENT DISTRICT #7 TOTAL</b>	<b>(178,341)</b>	<b>10,166</b>	<b>(100,488)</b>	<b>49,559</b>	<b>(89,613)</b>	<b>(48,963)</b>



**CITY OF WAUPUN**  
**2021 Budget**

**TAX INCREMENTAL DISTRICT NO. 8**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
Tax Increment	-	-	56,348	54,413	54,413	60,000
Intergovernmental Revenue	-	-	-	-	-	-
Payment in Lieu of Tax	-	14,073	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>14,073</b>	<b>56,348</b>	<b>54,413</b>	<b>54,413</b>	<b>60,000</b>
<b>EXPENDITURES</b>						
Capital Outlay						
Capital Improvements	316,676	150	104,350	981	981	116,650
Administrative Expenditures	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>316,676</b>	<b>150</b>	<b>104,350</b>	<b>981</b>	<b>981</b>	<b>116,650</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(316,676)</b>	<b>13,923</b>	<b>(48,002)</b>	<b>53,432</b>	<b>53,432</b>	<b>(56,650)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>(316,676)</b>	<b>(302,753)</b>	<b>(302,753)</b>	<b>(302,753)</b>	<b>(249,321)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (316,676)</b>	<b>\$ (302,753)</b>	<b>\$ (350,755)</b>	<b>\$ (249,321)</b>	<b>\$ (249,321)</b>	<b>\$ (305,971)</b>

CITY OF WAUPUN  
2021 Budget  
Tax Increment District #8

Account Number	Account Title	2018 Actual	2019 Actual	2020 Budget	2020		2021 Budget
					8 Month Actual	2020 Estimated	
<b>TAX INCREMENT DISTRICT #8</b>							
<b>REVENUES</b>							
418-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ -	\$ 56,348	\$ 54,413	\$ 54,413	\$ 60,000
418-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
418-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	14,073	-	-	-	-
418-48-4811-0-00	TIF 8 INTEREST REVENUE	-	-	-	-	-	-
418-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
418-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>14,073</u>	<u>56,348</u>	<u>54,413</u>	<u>54,413</u>	<u>60,000</u>
<b>EXPENDITURES</b>							
418-70-5436-1-10	TIF #8 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
418-70-5436-2-20	TIF #8 DEVELOP-HEALTH INS	-	-	-	-	-	-
418-70-5436-2-21	TIF #8 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
418-70-5436-2-22	TIF #8 DEVELOP-RETIREMENT	-	-	-	-	-	-
418-70-5436-2-23	TIF #8 DEVELOP-SOC SECURITY	-	-	-	-	-	-
418-70-5436-2-29	TIF #8 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
418-70-5436-3-35	TIF #8 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
418-70-5436-3-38	TIF #8 DEVELOP-OPERATING EXP	1,000	150	150	150	150	150
418-70-5436-3-39	TIF #8 DEVELOP-PROFESSIONAL SVCS	15,676	-	4,200	831	831	4,000
418-70-5436-8-00	TIF #8 DEVELOP-CAPITAL OUTLAY	300,000	-	100,000	-	-	112,500
418-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>316,676</u>	<u>150</u>	<u>104,350</u>	<u>981</u>	<u>981</u>	<u>116,650</u>
<b>TAX INCREMENT DISTRICT #8 TOTAL</b>		<u><b>(316,676)</b></u>	<u><b>13,923</b></u>	<u><b>(48,002)</b></u>	<u><b>53,432</b></u>	<u><b>53,432</b></u>	<u><b>(56,650)</b></u>

**CITY OF WAUPUN**  
**2021 Budget**

**BUSINESS PARK**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
Sale of City Property	29,485	-	-	-	-	-
Investment Income	2,361	4,089	1,200	1,076	1,140	150
Miscellaneous Revenues	<u>24,741</u>	<u>24,926</u>	<u>25,285</u>	<u>16,311</u>	<u>24,926</u>	<u>24,926</u>
TOTAL REVENUES	<u>56,587</u>	<u>29,015</u>	<u>26,485</u>	<u>17,386</u>	<u>26,066</u>	<u>25,076</u>
<b>EXPENDITURES</b>						
Interest and Fiscal Charges	-	-	6,569	4,522	4,522	6,569
Operating expenses	<u>8,569</u>	<u>8,569</u>	<u>50,000</u>	<u>1,091</u>	<u>6,200</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>8,569</u>	<u>8,569</u>	<u>56,569</u>	<u>5,613</u>	<u>10,722</u>	<u>31,569</u>
NET CHANGE IN FUND BALANCE	48,018	20,446	(30,084)	11,773	15,344	(6,493)
FUND BALANCE - BEGINNING OF YEAR	<u>(279,383)</u>	<u>(231,365)</u>	<u>(210,918)</u>	<u>(210,918)</u>	<u>(210,918)</u>	<u>(195,574)</u>
FUND BALANCE - END OF YEAR	<u>\$ (231,365)</u>	<u>\$ (210,918)</u>	<u>\$ (241,002)</u>	<u>\$ (199,145)</u>	<u>\$ (195,574)</u>	<u>\$ (202,067)</u>

**CITY OF WAUPUN**  
**2021 Budget**  
**Business Park**

Account Number	Account Title	2018	2019	2020	2020	2020	2021
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>BUSINESS PARK FUND</b>							
<b>REVENUES</b>							
404-48-4811-0-00	INTEREST INCOME	2,361	4,089	1,200	1,076	1,140	150
404-48-4831-0-00	SALE OF CITY PROPERTY	29,485	-	-	-	-	-
404-49-4912-0-00	CELL TOWER LEASE	7,151	7,695	7,695	7,695	7,695	7,695
404-49-4915-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
404-49-4919-0-00	FARMING-BUSINESS PARK	17,590	17,231	17,590	8,615	17,231	17,231
	TOTAL REVENUES	<u>56,587</u>	<u>29,015</u>	<u>26,485</u>	<u>17,386</u>	<u>26,066</u>	<u>25,076</u>
<b>EXPENDITURES</b>							
404-10-5921-6-00	INTEREST EXPENSE ON ADVANCES	-	-	6,569	4,522	4,522	6,569
404-10-5711-3-38	BUSINESS PARK - OPERATING EXP	8,569	8,569	50,000	1,091	6,200	25,000
	TOTAL EXPENDITURES	<u>8,569</u>	<u>8,569</u>	<u>56,569</u>	<u>5,613</u>	<u>10,722</u>	<u>31,569</u>
<b>BUSINESS PARK TOTAL</b>		<u><u>48,018</u></u>	<u><u>20,446</u></u>	<u><u>(30,084)</u></u>	<u><u>11,773</u></u>	<u><u>15,344</u></u>	<u><u>(6,493)</u></u>

**Capital Projects**

Fund/Department/Project	GL Account	2021	2022	2023	2024	2025	Total
<b>Project</b>							
<b>Capital Projects</b>							
<b>City Hall</b>							
ADA Upgrades	400-10-5140-800					24,750	24,750
Air Conditioner Replacement	400-10-5140-800	33,000					33,000
Upgrade Electrical	400-10-5140-800					300,000	300,000
Upgrade HVAC System	400-10-5140-800					1,040,000	1,040,000
<b>City Hall Total</b>		<b>33,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,364,750</b>	<b>1,397,750</b>
<b>Public Safety</b>							
<b>Police</b>							
Safety Building ADA Upgrades	400-40-5211-800					15,000	15,000
<b>Police Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b>Fire</b>							
Post Incident Showers	400-40-5211-800		250,000				250,000
<b>Fire Total</b>		<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Public Safety Total</b>		<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>265,000</b>
<b>DPW</b>							
Street Design and Engineering	400-70-5420-800	25,000	35,000	25,000	35,000	35,000	155,000
Facility Planning and Design	400-70-5420-800		25,000				25,000
Lighting Energy Efficiency Upgrades	400-80-5950-338	21,122	21,122	21,122	21,122	21,122	105,610
Community Center ADA Upgrades	400-20-5514-800				50,500		50,500
Sculpture Treatment	400-70-5412-800						-
Elevator Replacement	400-70-5412-800				70,000	70,000	140,000
Sidewalk Replacement	400-70-5436-800		170,000	175,000	180,000	180,000	705,000
Special Assessment-Sidewalk Replacement							-
S. Madison St Reconstruction (Lincoln-Doty)	400-70-5436-800	346,000					346,000
Rock/Newton Reconstruction (E. loop)	400-70-5436-800	670,000					670,000
Rock/Newton - Debt Issuance	400-49-4912-000	(350,000)					(350,000)
Grove/Roosevelt/Park/Rock/Newton Recon	400-70-5436-800			1,497,431			1,497,431
Rock River/Wilcox/Forest/Mill Reconstruct	400-70-5436-800					1,943,944	1,943,944
Madison Street Bridge Repair	400-70-5436-800	21,000					21,000
Streets - Mill and Overlay	400-70-5436-800	27,000	175,000	82,000	200,000	200,000	684,000
<b>DPW Total</b>		<b>760,122</b>	<b>426,122</b>	<b>1,800,553</b>	<b>556,622</b>	<b>2,450,066</b>	<b>5,993,485</b>
<b>Culture, Recreation, Education</b>							
<b>Senior Center</b>							
Design Engineering/Grant Application	400-20-5513-800	20,000	150,000				170,000
Senior Center Renovations	400-20-5513-800			2,300,000			2,300,000
Senior Center - Grant/Donations				(1,500,000)			(1,500,000)
<b>Recreation</b>							
Park Bathroom Automatic Door Locks	400-20-5525-800						-
Park ADA Upgrades	400-20-5525-800		25,300	45,500	32,000	3,000	105,800
Resurface West End Park Tennis Court	400-20-5525-800						-
Shaler Park Engineering/ Improvements	400-20-5525-800		40,000				40,000
Cemetery Driveway and Parking	400-20-5525-800		20,000				20,000
Veteran's Memorial ADA Upgrades	400-20-5525-800			60,000			60,000
Paint Pool Surface	400-20-5523-800					30,000	30,000
Pool Climbing Wall	400-20-5523-800				18,000		18,000
Baseball Complex Turf Repair	400-20-5525-800					436,000	436,000
Canoe/Kayak Launch	400-20-5525-800		32,000				32,000
Canoe/Kayak Launch - Grant/Donations	400-43-4360-000	(11,805)					(11,805)
Playground Replacement	400-20-5525-800		55,000		30,000		85,000
Shaler/Gateway Trail	400-20-5525-800						-
<b>Culture, Recreation, Education Total</b>		<b>8,195</b>	<b>322,300</b>	<b>905,500</b>	<b>80,000</b>	<b>469,000</b>	<b>1,784,995</b>
<b>Capital Projects Total</b>		<b>801,317</b>	<b>998,422</b>	<b>2,706,053</b>	<b>636,622</b>	<b>4,298,816</b>	<b>9,441,230</b>
<b>Stormwater</b>							
<b>Stormwater</b>							
S. Madison St Reconstruction (Lincoln-Doty)	700-10-5192-800	100,000					100,000
Land Acquisition	700-10-5192-800	66,200					66,200
Rock/Newton Reconstruction (E. loop)	700-10-5192-800	1,215,000					1,215,000
Rock/Newton - Debt Issuance	700-49-4912-000	(1,200,000)					(1,200,000)
Edgewood Sump Pump Line	700-10-5192-800						-
Claggett Storm Capacity Evaluation	700-10-5192-800						-
Stormwater Pond	700-10-5192-800	320,000				310,000	630,000
Grant - Stormwater Pond	700-43-4355-000	(110,785)					(110,785)
Grove/Roosevelt/Park/Rock/Newton Recon	700-10-5192-800			285,225			285,225
Rock River/Wilcox/Forest/Mill Reconstruct	700-10-5192-800					370,275	370,275
Unidentified Small Projects	700-10-5192-800	-	25,000	25,000	50,000	25,000	125,000
<b>Stormwater Total</b>		<b>390,415</b>	<b>25,000</b>	<b>310,225</b>	<b>50,000</b>	<b>705,275</b>	<b>1,480,915</b>
<b>Project Total</b>		<b>1,191,732</b>	<b>1,023,422</b>	<b>3,016,278</b>	<b>686,622</b>	<b>5,004,091</b>	<b>10,922,145</b>

<b>Capital Improvement Project Total (Excludes Stormwater)</b>	1,163,122	998,422	4,206,053	636,622	4,298,816	11,303,035	
Less Estimated Grant Funding/Debt Issuance	(361,805)	-	(1,500,000)	-	-	(1,861,805)	
Less Other Revenue Sources	(87,118)						
Less Estimated Annual Tax Levy	(420,000)	(420,000)	(420,000)	(420,000)	(420,000)	(420,000)	
Fund Balance Applied / (Fund Balance Built)	294,199	578,422	2,286,053	216,622	3,878,816	9,021,230	
<b>Stormwater Project Total</b>	1,701,200	25,000	310,225	50,000	705,275	2,791,700	
Less Estimated Grant Funding/Debt Issuance	(1,310,785)	-	-	-	-	(1,310,785)	
Pay-As-You-Go - Stormwater	390,415	25,000	310,225	50,000	705,275	1,480,915	
<i>Revenue Source: Stormwater Utility Revenue</i>							

**Equipment Replacment Schedule**

Fund/Category/Department/Item	GL Account	2021	2022	2023	2024	2025	Total
<b>Equipment Replacement</b>							
<b>General Government</b>							
City Hall							
Computer & Device Updates	410-10-5140-400	7,200	5,000	7,000	5,350	5,400	29,950
Payroll Software Upgrades	410-10-5140-400	2,800	10,000				12,800
Server Upgrade	410-10-5140-400						-
<b>General Government Total</b>		<b>10,000</b>	<b>15,000</b>	<b>7,000</b>	<b>5,350</b>	<b>5,400</b>	<b>42,750</b>
<b>Public Safety</b>							
Police							
AED	410-40-5211-400	1,700	1,750	1,800	1,850	1,900	9,000
Radar System	410-40-5211-400	2,200	2,326	2,396	2,450	2,450	11,822
Computer Updates	410-40-5211-400	2,550	2,576	2,601	2,627	2,654	13,008
Vests	410-40-5211-400	6,800					6,800
Tasers	410-40-5211-400	5,800	3,900	4,000	4,100	4,200	22,000
Mobile Data Computers	410-40-5211-400	16,875	4,560	4,642	4,700	4,800	35,577
Squad Cameras	410-40-5211-400	3,370	3,650	3,700	3,750	3,800	18,270
Portable Radios	410-40-5211-400	8,200	8,300	8,350	8,400	8,450	41,700
Police Squads and Equipment	410-40-5211-400	42,850	39,502	66,687	40,000	45,000	234,039
Police Squade Trade-In	410-48-4831-000	(1,500)					(1,500)
Thermal Imaging Camera	410-40-5211-400			4,000			4,000
CompStat Management Software	410-40-5211-400	3,150					3,150
Evidence Analysis Software	410-40-5211-400		10,950				10,950
Interview Room Camera System	410-40-5211-400		15,000				15,000
Body Cameras	410-40-5211-400	17,550					17,550
Radar Trailer	410-40-5211-400				7,000		7,000
<b>Police Total</b>		<b>109,545</b>	<b>92,514</b>	<b>98,176</b>	<b>74,877</b>	<b>73,254</b>	<b>448,366</b>
Fire							
Computer Updates	410-50-5231-400				4,500		4,500
Electronic Sign	410-50-5231-400		18,500				18,500
Turnout Gear	410-50-5231-400						-
Portable Radios	410-50-5231-400	7,500	15,000				22,500
Mobile Radios	410-50-5231-400			4,000	4,000		8,000
Air Compressor	410-50-5231-400	3,000					3,000
Fire Safety House	410-50-5231-400					48,000	48,000
Ford F250	410-50-5231-400						-
SCBAs with Breathing Tanks	410-50-5231-400					90,000	90,000
Sensit HCN	410-50-5231-400					1,300	1,300
Fire Hose	410-50-5231-400	15,000	15,000				30,000
Aerial Truck	410-50-5231-400			1,500,000			1,500,000
4-Gas Meter	410-50-5231-400			2,900	2,900		5,800
Fire Extinguisher Trainer	410-50-5231-400				9,500		9,500
<b>Fire Total</b>	410-50-5231-400	<b>25,500</b>	<b>48,500</b>	<b>1,506,900</b>	<b>20,900</b>	<b>139,300</b>	<b>1,741,100</b>
<b>Public Safety Total</b>		<b>135,045</b>	<b>141,014</b>	<b>1,605,076</b>	<b>95,777</b>	<b>212,554</b>	<b>2,189,466</b>
<b>Public Works</b>							
Dump Truck and Attachments (75%)	410-70-5411-400					165,000	165,000
Riding Lawnmower and Snowblower	410-70-5412-400						-
Tractor and mower (used)	410-70-5412-400	60,000					60,000
Trade-In - Tractor	410-48-4831-000	(6,500)					(6,500)
Trailer for mower	410-70-5412-400	2,350					2,350
1-Ton Flatbed w/ hoist (75%)	410-70-5412-400						-
1-Ton Flatbed	410-70-5412-400					48,000	48,000
Skidloader with Auger	410-70-5412-400			55,000			55,000
Payloader Grapple Bucket	410-70-5412-400		21,000				21,000
Scanner Equipment and Toughbook	410-70-5412-400						-
Grader	410-70-5411-400				170,000		170,000
Ball Diamond Tractor	410-70-5412-400						-
Industrial Snowblower	410-70-5411-400		152,000				152,000
Compactor	410-70-5411-400			10,500			10,500
Pickup Truck	410-70-5412-400			40,000	33,503		73,503
3 Tractors and attachments	410-70-5412-400						-
Radar Speed Signs	410-70-5411-400			6,000			6,000
<b>Public Works Total</b>		<b>55,850</b>	<b>173,000</b>	<b>111,500</b>	<b>203,503</b>	<b>213,000</b>	<b>756,853</b>
<b>Culture, Recreation, Education</b>							
Aquatic Facility							
Pool Furnishings and Safety Equipment	410-20-5523-400	2,500	2,500	22,500	2,500		30,000
<b>Recreation Total</b>		<b>2,500</b>	<b>2,500</b>	<b>22,500</b>	<b>2,500</b>	<b>-</b>	<b>30,000</b>
<b>Taxi</b>							
ADA Minivan	501-10-5154-800				9,000		9,000
<b>Taxi Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>
<b>Stormwater</b>							
Dump Truck and Attachments (25%)	700-10-5192-800					55,000	55,000
3/4-Ton Pickup Truck (25%)	700-10-5192-800				11,168		11,168
1-Ton Flatbed w/ hoist (25%)	700-10-5192-800						-
<b>Stormwater Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>11,168</b>	<b>55,000</b>	<b>66,168</b>
<b>Grand Total</b>		<b>203,395</b>	<b>331,514</b>	<b>1,746,076</b>	<b>327,297</b>	<b>485,954</b>	<b>3,094,236</b>

Grand Total Equipment Replacement Budget	211,395	331,514	1,746,076	327,297	485,954	3,094,236
Less Estimated Trade-In	(8,000)					
Less Other Revenue Sources	(100)					
Less Estimated Annual Tax Levy	(169,350)	(169,350)	(169,350)	(169,350)	(169,350)	(169,350)
Fund Balance Applied / (Fund Balance Built)	33,945	162,164	1,576,726	157,947	316,604	2,924,886